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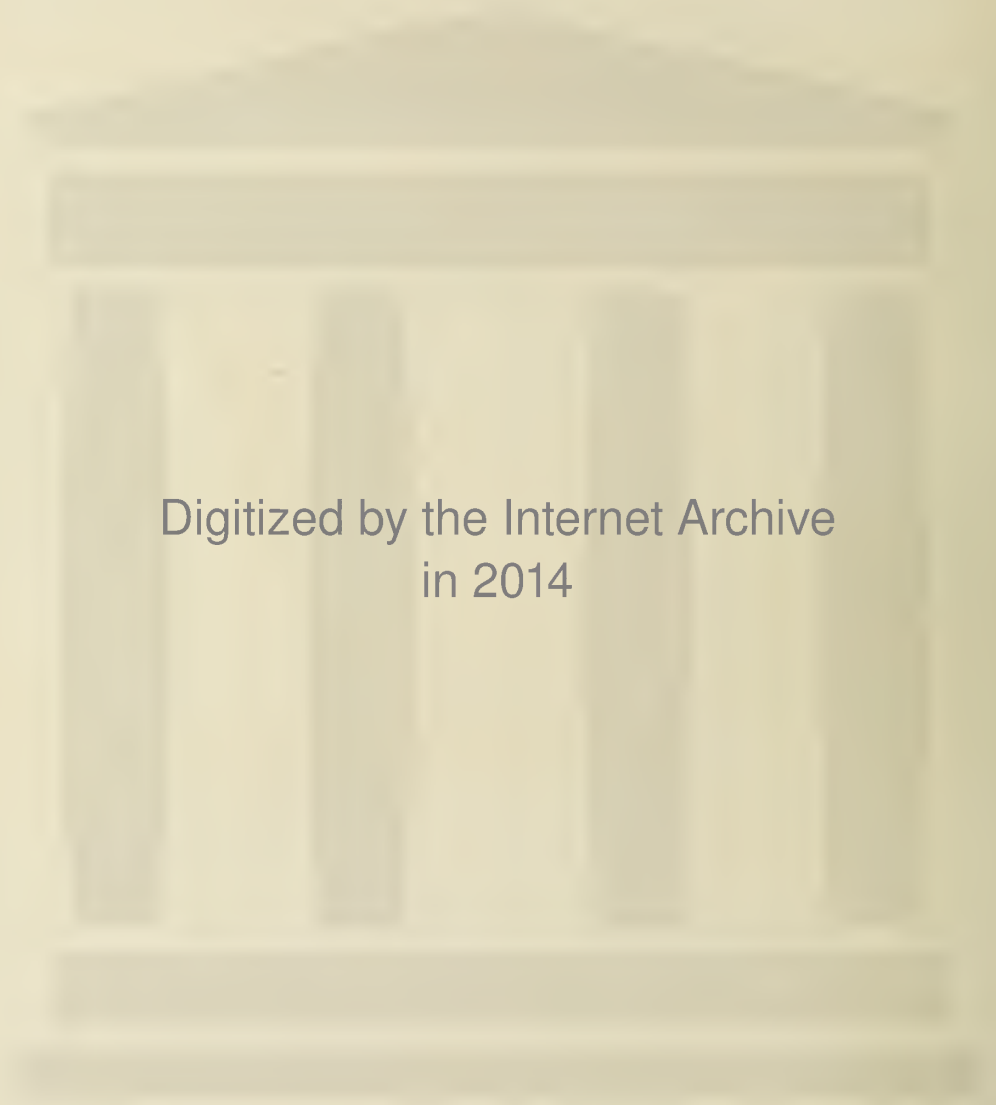
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The National Revenue Review

October, 1927

Vol. 1 — No. 1

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

The Honourable W. D. Euler, P.C., M.P.

A Message from the Minister

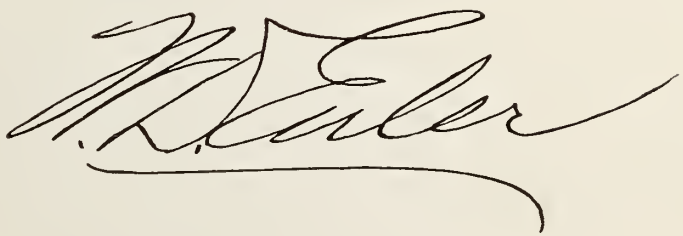
IN this the first issue of the National Revenue Review I desire to express my appreciation of the co-operation during the past year of all officers in the service of the Department.

The proper collection of the revenue is a vital factor in the administration of national affairs, and places upon each of us a heavy responsibility. A year ago I had the honour of joining with you in that responsibility. We have done something, I believe, to restore public confidence in the Department. I rely upon your continued co-operation without which we cannot make progress or hope to be successful.

I know that every officer, no matter what his position may be, accepts his full share of responsibility, and I give the assurance of support to all who do their duty fearlessly and efficiently.

The Canadian people expect the utmost diligence and faithfulness in the administration of this Department. They are further entitled to the application of business methods, prompt decisions, the saving grace of common sense and unfailing courtesy under all circumstances.

Suggestions for the betterment of the service will always be welcomed.



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DEPARTMENT OF NATIONAL REVENUE

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HON. W. D. EULER

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Commissioner of Excise, G. W. TAYLOR.

Commissioner of Income Tax, C. S. WALTERS.

Assistant Commissioner of Customs, C. P. BLAIR.

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WM. CAVEN, Dominion Inspector of Excise.

Preventive Service
F. W. COWAN, Chief, Customs Excise Preventive Service.

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G. W. TAYLOR, Commissioner of Excise,
C. S. WALTERS, Commissioner of Taxation,
C. P. BLAIR, Assistant Commissioner of Customs,
J. A. RUSSELL, Commissioner of Tariff.
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INCOME TAX DIVISION

Counsel, C. FRASER ELLIOTT.

Inspection

R. G. GRAHAM, *Chief Inspector of Income Tax.*
F. HAROLD LEWIS, *Officer in Charge of Administration.*

The National Revenue Review

Issued Every Month by the Department of National Revenue

Minister: Hon. W. D. Euler, P.C., M.P.

Vol. 1 **OTTAWA, OCTOBER, 1927** **No. 1**

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

Foreword

IN order that the varied activities of the Department of National Revenue, comprising the Customs, Excise, and Income Tax Services, may be more fully understood, the NATIONAL REVENUE REVIEW has been brought into being. This is its initial bow. Primarily for the officers of National Revenue—a little army of approximately five thousand five hundred men and women throughout the Dominion—the NATIONAL REVENUE REVIEW is issued also for the information of the press and public generally. It will contain informative articles on the work of the various branches and services of the Department, a general review of improvements instituted and planned, and a personal department chronicling promotions, transfers and appointments of interest. There will also be a "Letter Bag" department in the REVIEW and members of the staffs and others generally are invited to make use of this for the interchange of views looking to the betterment of the service and increased facilities for the public. It is hoped that members of the National Revenue service will regard this publication in the friendly light of a "family journal." It is theirs and the hope is entertained that its monthly appearance will result in an increased and revivified spirit of co-operation and teamwork in the far-flung services of the National Revenue Department.

Knowing One's Job

IT is related that the late Sir William Van Horne, President of the Canadian Pacific Railway, on one occasion was looking over the records of the employees of the Company. He was struck by the fact that there was one man on the pay-roll who had been there from the first, who had not lost a day and whose record was unblemished. He sent for the man to come to his office, and alluding to his faithful and regular service, year in and year out, inquired as to the nature of his duties.

"Well, Sir William" was the modest reply "when a train arrives at the Windsor Station it is my duty to tap the wheels with a hammer; that has always been my job."

"But why do you tap the wheels?" inquired Sir William.

"I'm blessed if I know" was the prompt reply of the employee.

There is a moral in that little story for every man and woman in the National Revenue Services. Know your job and what it means. It is a cog in the wheel which makes the Department run smoothly and efficiently. Again: Know your job.

43108—2

Customs Ruling on Certain Publications

THE recent Customs ruling on certain periodical publications having aroused considerable interest, the following statement has been prepared for the guidance of officers of National Revenue and for the information of the public generally:—

Tariff Item 184 provides for the free admission of "newspapers, and quarterly, monthly and semi-monthly magazines, and weekly literary papers unbound."

Tariff Item 169 provides for a duty of 15 per cent under the Preferential Tariff and 25 per cent under the General Tariff on "books, viz., novels or works of fiction, or literature of similar character, unbound or paper bound or in sheets, but not to include Christmas annuals or periodicals commonly known as juvenile or toy books."

Representations were made to the Board of Customs that a number of periodical publications were being imported free of duty under Tariff Item 184 as "magazines," which were almost wholly, if not wholly, works of fiction. The Board of Customs on this appeal declared as follows:—

> "Periodical publications, consisting almost wholly of fiction and not containing a reasonable amount of critical and descriptive articles, news items or articles relative thereto or to current topics, declared to be *not* entitled to entry under Tariff Item 184 as magazines."

The Department for the general guidance of its officers, when issuing this decision of the Board of Customs, accompanied it with a specimen list of publications considered to be representative of a type not entitled to free entry.

The effect of this action is simply to make dutiable periodical publications which are almost if not wholly fictional in character and which do not contain a reasonable amount of matter as described by the Board of Customs as requisite to the generally accepted understanding of the term "magazine."

In the Interest of Efficiency

IMMEDIATE and extensive reorganization of the Excise Tax Branch is necessary in the interest of efficiency.

The problem of reorganization has already been carefully considered with the result that the Branch has been separated from Customs or Excise and established as a distinct entity, being subdivided into two principal units: (*a*) Collections, (*b*) Audit.

The Collection Unit will be placed under the supervision of a thoroughly experienced and competent official, to be known as "Dominion Inspector of Excise Tax Branch," who will deal with all questions connected with collection of Sales Tax, and other Excise Taxes, as well as conducting correspondence relating thereto, whether received from Collectors or licensees. There are over 16,500 of the latter throughout the Dominion.

The Audit Unit will be placed in charge of an official of outstanding merit and capacity, to be known as Chief Auditor, who will have control of, and supervision over, the Audit staff in the field and will conduct all correspondence of a technical character with the Auditors, assign Special Auditors to conduct investigations of an important nature, where because of complicated character, suspected fraud or amount involved, the services of a specially qualified Auditor are considered necessary.

The reports from field Auditors will be reviewed by the Special Staff in the Department, and when approved by the Chief Auditor will be transferred to the Collection Unit for attention in collecting the tax covered thereby.

Heretofore the territory allotted to Auditors has been too widely scattered, involving unnecessary travelling expense, and loss of time. The Audit Districts have, therefore, been reorganized under a plan which, while providing for economy in both respects mentioned, will

materially reduce the number of audits to be made by an Auditor in one year to approximately 250, and will also afford greater opportunity for the quality and thoroughness of the work performed by the Auditor, as quality is to supercede quantity hereafter, in auditing the accounts of licensees.

To accomplish this phase of reorganization, the appointment of approximately 25 additional Auditors is necessary. Seventeen of these have already been secured, solely for their professional attainments and efficiency, as it is proposed, in view of the large amount of revenue involved, exceeding $90,000,000 per annum, and in justice to all concerned, that a vigorous and determined effort be made promptly to develop the Excise Tax Audit Branch into a highly organized machine, in which efficiency will be the controlling lever, expert examination of the licensees' accounts ensured, and the provisions of the Special War Revenue Act and regulations impartially administered.

Another Gap in the Ranks

THE death took place on Saturday, October 1st, 1927, of H. H. Powell, Assistant Inspector of Income Tax, at Brantford, Hamilton District, in his 77th year.

When the Business Profits War Tax Commission was formed, the late Mr. Powell was one of the original appointees, entering the service on June 1st, 1916. He resigned on August 1st last, owing to increasing years, but was active and vigorous to the end. Word of the death of Mr. Powell was received with deep regret by the Commissioner of Income Tax, Mr. Walters, and the staff of that Division of the National Revenue Department.

The Strangers in Our Midst

The Department of National Revenue has had occasion to impose penalties in the cases of a number of non-resident tourists who drove past the Customs office at the frontier without reporting, and has also under investigation several cases where automobiles imported to be used for touring purposes have been used for commercial or business pursuits. It may be well in the circumstances to summarize briefly the situation in regard to tourists permits.

A non-resident of Canada may now obtain a permit which will entitle him to use his motor car in Canada, for touring purposes only, for a period of sixty days, provided the automobile is not used for any commercial or business pursuits whatever while in Canada, and the applicant for a permit is a bona fide tourist.

This permit may be extended for a further period of thirty days upon application by the tourist to any Collector or sub-Collector of National Revenue, if he is satisfied as to the bona fides of the applicant as a tourist and that the car will be used by him only for purposes of health or pleasure.

Should a tourist desire to keep his automobile in Canada for a period in excess of ninety days, and not exceeding six months, the regulations provide that he may do so by giving a bond of a guarantee company, authorized to do business in Canada, and whose bonds are acceptable to the Dominion Government, or a bond signed by the tourist and by two residents of Canada acceptable to the Collector, for an amount equal to the Customs duty, excise tax, and sales tax payable on the value of the car in its condition at the time of importation.

It may be observed with respect to the granting of automobile tourists' permits that the concessions now granted by the Department are designed to encourage tourists to remain in Canada and take advantage of the unusual opportunities offered for sight-seeing in this country.

43108—2½

THE BOARD OF CUSTOMS

A Glimpse of its Functions, Authority and Powers

THE Board of Customs, constituted under the provisions of Section 8 of the Customs Act as amended April 14, 1927, is composed of Mr. R. W. Breadner, Commissioner of Customs and Chairman of the Board, Mr. George W. Taylor, Commissioner of Excise, Mr. Chester S Walters, Commissioner of Income Tax, Mr. Charles P. Blair, Assistant Commissioner of Customs, and Mr. James A. Russell, Commissioner of Tariff. Mr. R. B. McDougald is the Secretary.

R. W. Breadner, Commissioner of Customs and Chairman of the Board of Customs.

The Board functions as a court of review, with definite powers as defined by the Customs Act and the Special War Revenue Act. In general terms these powers under the Customs Act are to determine, on appeal, the Customs tariff classification of goods, or the proper valuation of goods for duty purposes; while under the Special War Revenue Act the Board, on appeal, settles doubts and differences in respect to the duty paid value of goods, or the price of articles as the case may be, and determines whether goods are exempt from Excise Tax or what amount of Excise Tax is payable on the article in question.

Regular meetings are held on the second Tuesday of each month with special meetings as and when required at the call of the Chairman.

It is the policy of the Board to hear as far as possible all parties interested in any question brought before it for consideration, and every opportunity is afforded for the presentation of relevant facts pertinent to the case under review.

The Board of Customs was first constituted in May, 1888, and has been in uninterrupted operation since that date with but three legislative changes as to its composition. The changes referred to were made in July, 1895, July, 1903, and April, 1927, respectively.

Although there is provision for appeal to the Governor in Council from decisions of the Board, it is but rarely that such action is taken as the decisions of the Board are almost invariably accepted.

Recent Decisions

The following list of decisions made at a special meeting held on Tuesday, September 20, 1927, is indicative of the wide range of subjects dealt with by this body:—

1. Declared that chocolate hardener, per sample, exported by L. A. Haerhulen, St. Louis, Mo., U.S.A., is dutiable under tariff item 23.
2. Declared that O. B. Pads or Sanitary Napkins, per samples, are dutiable under tariff item 537.
3. Declared that Trans-Lux Daylight Screens for use with picture projection apparatus are not entitled to entry under tariff item 696.

4. Declared that S.R.A. coal tar dyestuffs, being coal tar dyes in liquid form soluble in water, are properly classified for entry under tariff item 203.
5. Declared that tubing hooks, per sample, being integral parts of a machine used for drawing in the warp yarns in connection with the manufacture of Axminster carpets, are properly classified for entry under tariff item 468.
6. Declared in respect of Duriron Fume Tube equipment, per illustrations submitted, for use in hospital laboratories, that the burners and stands or tube supports used in making tests are properly classified under tariff item 466a, and that the motor, exhaust fan, drip trap, fume stack and fume tube are subject to duty.
7. Declared that imported bleached cotton gauzes are not entitled to payment of drawback of 50 per cent of duties under tariff item 1030 when cut to size, vacuumed, rolled, packed in sealed cartons and sterilized after importation.
8. Declared that the periodical publication "Needlecraft Magazine," per sample September 1927 issue in which the price list of patterns and footnotes advising where patterns and fancy work may be ordered have been eliminated, is properly classified for entry under tariff item 184.
9. Declared that so called fancy, artistic, or cover papers, such as holly paper, printed paper other than advertising wrappers or advertising wrapping paper, embossed paper, and coated paper—for use in the manufacture of paper boxes—are dutiable under tariff items 181, 198 or 199 and are not properly classified for entry under tariff item 180.

DEALING WITH EXCISE TAXES

Some of the problems which have to be met daily

AMONG the many busy branches of the Department of National Revenue is that which deals with Excise taxes. This Branch is charged with the administration of excise taxes imposed by the Special War Revenue Act and its various amendments, comprising stamp and transportation taxes, the latter including pullman, berth and parlour car imposts, taxes on matches and playing cards, sales tax, and manufacturers taxes on automobiles, cigars, beers, wines, etc.

Matters pertaining to licensing and bonding those liable thereto under the Special War Revenue Act are dealt with by this Branch. The rulings which have been given are carefully tabulated on loose leaf cards and many thousands of these cards are retained in files indexed for ready reference.

Questions relating to the applicability or otherwise of excise and sales taxes are referred by Inspectors, Assistant Inspectors and Collectors, by Universities and Colleges for examination papers and information, by taxpayers who believe that they should not be required to pay taxes on certain articles, and by enquiry from foreign countries as to the operation of the various taxes, to this Branch; many of these present extraordinary angles, others are very complex, and difficul-

Geo. W. Taylor, Commissioner of Excise and Member of the Board of Customs.

ties in determining, particularly the application of the sales tax, abound. To illustrate some recent examples,—

"Are clams entitled to exemption as fish, and the products thereof?"

"Are goat skins considered to be raw furs?"

"Is cable laid beyond the three-mile limit exported?"

and so on.

The somewhat voluminous correspondence received by this Branch contains principally requests for rulings or appeals therefrom, and vary in length from a few brief lines from the busy Executive to a treatise containing many pages of closely written copy from the gentleman learned in the law.

One cannot, of course, forget the occasional letter from the correspondent who is dissatisfied and opposed to the principles of the Act and who is therefore disposed to be highly critical of its provisions and of the officers whose duty it is to fairly, efficiently, and yet without discrimination, administer same.

There are, of course, always two sides to every question and an earnest attempt is made to understand and adjust the difficulties which are bound to arise, and to administer the Act without partiality or discrimination; to be, as it were, a sort of impartial judge on all questions arising relating to these taxes, though it has been suggested occasionally that in addition to judge, the powers of jury, witnesses, clerk of the court and even the executioner are usurped.

This is, of course, not the case. Questions are approached with a sincere endeavour to adjust reasonably and equitably the points at issue. It is not intended to be arbitrary or to cause the taxpayer any more inconvenience and annoyance than is absolutely necessary by the operation of the Act and if this spirit were generally appreciated, many difficulties might be more speedily overcome.

INCOME TAX DIVISION NOTES

In the Income Tax Division of the Department of National Revenue since the beginning of the fiscal year there have been upwards of 900 prosecutions before local magistrates in all parts for failure to file returns and some 800 judgments have been registered against delinquent taxpayers throughout the country for recovery of arrears of taxes and accruals. During September a prominent Ontario company pleaded guilty before a local magistrate to filing fraudulent returns and paid a fine of $3,000 and costs.

Since April, a number of changes have taken place such as at Halifax,—

Major Edwards resigned, and there have been appointed—

W. G. Kent as Inspector of Income Tax,

H. D. Creighton as Assistant Inspector of Income Tax.

At Quebec, Napoleon Lavoie as Inspector of Income Tax.

At Belleville, W. L. Doyle has resigned as Inspector and left the service and a new appointment is being made.

Chester S. Walters, Commissioner of Income Tax and Member of the Board of Customs.

At Hamilton, the following appointments have been made:—

W. J. Callaway, Inspector of Income Tax,

T. J. Newlands, Assistant Inspector of Income Tax,

F. C. Bald, Chief Assessor,

J. W. Sheppard, Assistant Chief Assessor.

At Fort William, W. T. Young, has been appointed Inspector of Income Tax.

The Assistant Inspector of Income Tax at Moose Jaw, D. W. Patton, died, but no successor has been appointed.

Thoburn Allan, Inspector of Income Tax, Calgary, has resigned. His successor has not yet been appointed.

Prince Rupert, B.C., office has been closed and J. S. Stevens, the Assistant Inspector at that place transferred to Victoria, B.C.

The Head Office travelling Inspection Staff has been organized under R. G. Graham, B.A.

WORK OF PREVENTIVE SERVICE

Some Facts about its Activities and Reorganization

THE reorganized Customs Excise Preventive Service is striking its stride. For the purpose of administration the country is divided into six divisions as follows:—

Nova Scotia, including Prince Edward Island,
New Brunswick,
Quebec,
Ontario,
Western District, comprising three Western Provinces, Manitoba, Saskatchewan and Alberta,
British Columbia,

with a Divisional Chief in charge of each division.

A number of sub-districts has been provided in the larger divisions.

In the case of Nova Scotia, Cape Breton is a sub-district in charge of a District Chief.

Prince Edward Island is also a sub-district in charge of a District Chief.

Gaspe Peninsula is in charge of a District Chief under the Divisional Chief at Montreal.

Ontario has two sub-districts, namely, Niagara Falls and Windsor, under the Divisional Chief at Toronto.

Alberta is a sub-district in charge of a District Chief, under the Divisional Chief, Western Division, with headquarters at Winnipeg.

The number of land Officers in each of the Provinces is as follows:—

Prince Edward Island, District Chief and 8 Officers.
Nova Scotia, Divisional Chief, District Chief and 64 Officers.
New Brunswick, Divisional Chief and 35 Officers.
Quebec, Divisional Chief, District Chief and 62 Officers.
Ontario, Divisional Chief, two District Chiefs and 62 Officers.

Manitoba	Divisional and District Chiefs	14 Officers
Saskatchewan		8 Officers
Alberta		5 Officers

British Columbia, Divisional Chief and 16 Officers

The number of land officers in the Customs-Excise Preventive Service as on April 1st, 1927, before re-organization, was 109 all told. The number of patrol boats of all sizes was 14, manned with total crews numbering 177.

The land force has been increased under re-organization from 109 to approximately 300.

Land officers are located along the frontier covering all the main highways entering Canada, bridge-heads and ferry landings from St. George, N.B., on the Maine Border, to Aldergrove, B.C., on the Pacific Coast. At such places as Bridgeburg, Niagara Falls, Sarnia, Windsor, etc., where the traffic is heavy the number of officers is large enough to cope with the work.

A Fleet of Cars

A fleet of 50 high-powered Patrol cars has been placed along the border at strategic

points and also along the coast line of the Maritime Provinces.

The number of patrol boats in commission has been increased from 14 to 27, with total crews of 234.

The patrol boats operate in the following waters:—

One cruiser and one motor patrol boat in the Bay of Fundy, St. John and St. George, N.B.
One motor patrol boat at Yarmouth, N.S.
One patrol boat at Barrington, N.S.
One motor patrol boat at St. Margaret's Bay, N.S.
One motor patrol boat Mahone Bay, N.S.
One cruiser operating between Yarmouth and Halifax, N.S.
One cruiser operating between Halifax and North Sydney, N.S.
One cruiser operating off the north coast of Cape Breton.
One patrol boat North Sydney, N.S.
One patrol boat Straits of Canso, N.S.
One motor patrol boat Bras D'Or Lakes, N.S.
One motor patrol boat Glace Bay, N.S.
One cruiser Gulf of St. Lawrence and Northumberland Straits.
One motor patrol boat east end of Prince Edward Island.
One motor patrol boat west end of Prince Edward Island.
One cruiser Bay of Chaleur and New Brunswick coast.
One cruiser Gulf of St. Lawrence.
One motor patrol boat Chatham, N.B.
One motor patrol boat Buctouche, N.B.

Tenders are being called for two motor patrol boats, one for the Saguenay River and one for the North Shore of the St. Lawrence, with bases at Port Alfred and Godbout, P.Q.

One motor patrol boat Fort Frances, Ont.

Tenders are being called for a patrol boat for Vancouver Harbour, also a patrol boat to operate in the Straits between Victoria and Vancouver, B.C.

Four motor patrol boats are at present under construction to be located at the following places;—Little Salmon River, N.B., Pictou, N.S., Barrington, N.S., and Canso, N.S.

Three New Cruisers

Provision has also been made for the building of three large patrol cruisers to operate off the Nova Scotia coast from the mouth of the Bay of Fundy to North Sydney to augment the present fleet.

In addition to the boats above mentioned the harbour boats are used for Preventive work as necessity may demand and such boats are located at the following places:—Lunenburg, N.S., Halifax, N.S., St. John, N.B., Victoria, B.C., and North Sydney. As a result of this increase in the land and sea forces the revenue of the country has benefited. The Department is in receipt of letters from various sources pointing out the increased turnover in business, particularly along the Canadian border, and this improvement will, no doubt, continue, as the officers become more conversant with their duties and people who have been in the habit of attempting to smuggle on a small scale will realize that it does not pay as the net is being tightened.

The following figures are worthy of note: In April, 1927, the proceeds of seizures made by the Preventive Service amounted to $34,-829.00 under the Customs Act, and $12,170 under the Excise Act, a total of $46,999. For the corresponding period in 1926 the total amount was $12,600; in 1925 the amount was $38,140; in 1924 the amount was $27,947; in 1923 the amount was $41,550; in 1922 the amount was $5,509. In August of this year (1927) the amount had increased to $50,015 Customs and $10,318 Excise, a total of $60,-333, representing 267 seizures under the Customs Act and 104 under the Excise Act.

The seizures included cars, dresses, motor boats, shoes, brandy, rum, horses, vehicles and harness, tires, tubes, trucks, and many other classes of goods.

All Together

It's not the regulations or the rates the public pay,
But the close CO-OPERATION that helps us on our way,
It's not the high officials or Department as a whole,
But the concentrated TEAMWORK of every bloomin' soul.

It has been said "when in doubt, lead trumps." The more modern adaption is "When in doubt, ask the Department."

SMOKES, SPIRITS AND SNUFF

Some Interesting Facts found in Excise Statistics

STATISTICS, which are usually as dry as the proverbial dust, sometimes reveal flashes of human interest. In delving among the figures relating to tobacco in all forms entered for consumption in August, 1927, in the Excise Division of the Department of National Revenue, the writer found that there are people in Canada who are actually taking snuff! Yes, there it was in cold type; 87,075 pounds of snuff were entered for consumption in August, 1927. It conjured up pictures of days long dead, when sedan chairs, periwigs, duelling and highwaymen were in fashion, and Beau Brummel and Beau Nash idly tapped their silver snuff boxes and invited their friends to "take a pinch." And to think of 87,075 pounds of snuff being entered for consumption in August last! There it was in black and white, and snuff statistics of the Excise Division of the Department of National Revenue are not to be sneezed at with impunity!

The use of cigarettes in Canada would appear to be increasing, and in August last no less than 412,165,150 of these fragrant "fags" were entered for consumption. The number for August, 1926, was 324,359,970 cigarettes. Cigars show a slight decrease, the figures being 16,626,595 in August, 1927, compared with 16,647,105 cigars entered for consumption in August, 1926. Cut and plug tobacco entered for consumption in August last totalled 1,313,852 pounds of cut and 760,260 pounds of plug. The figures for August, 1926, were 1,213,464 pounds and 765,128 pounds respectively. Foreign raw leaf tobacco entered for consumption in August, 1927, reached 1,715,655 pounds, as against 1,434,623 pounds in 1926.

Excise duty collections for August, 1927, totalled $5,646,000, compared with $4,409,000 for the corresponding month of 1926. On cigarettes alone there was collected $2,473,545, an increase of $500,000 over August, 1926. On cigars there was a slight falling off in the duty collected, it being $49,787 as against $50,258 for August, 1926. So much for the fragrant weed.

Coming to spirits, potable and non-potable, the statistics show that Excise duty collected on the former last August was $1,404,602, as against $941,307 in August, 1926. Non-potable spirits contributed $109,650, an increase of $10,000 over the previous August. On malt, $451,216 was collected, as against $352,748 for August, 1926.

THE TIDE OF CORRESPONDENCE

How the Daily Mail is Received, Recorded and Handled

THAT the art of writing letters is not declining in Canada is proved by a cursory glance at the Records Branch of the Department of National Revenue at Ottawa, which tabulates and files the incoming and outgoing correspondence of the Customs and Excise Divisions. It would appear, judging by the volume of letters received each day, that when the average Canadian has a few hours of leisure he takes his trusty pen or typewriter in hand and dashes off an epistle to the Department of National Revenue. These letters have a wide range of topics, from the rate of duty on baby chicks to intricate subjects of valuation for duty purposes. The records show that from January 1 to September 1 of this year, 70,430 letters dealing with matters pertaining to Customs or Excise were received in the Department at Ottawa, an increase over the corresponding period of 1926 of 12,893 letters. Letters sent out for the eight months of the present calendar year totalled 78,750, numbering 14,250 more than the same months of 1926.

The writer of a letter to the Department of National Revenue on Customs or Excise matters may be interested in knowing exactly what happens to it after he has dropped it in

the corner box. All official correspondence addressed to the Department is received direct in the Records Branch, where it is opened, read, recorded and assigned to the proper files according to subject. The files are then distributed to the different officers or branches handling the respective subjects, for necessary action. A card index is kept in the file room showing where each file has been sent, and no transfer of files from one branch to another is made except through the Records. Correspondence is filed according to subjects and the range is very wide, covering practically all questions involved in connection with trade. Each letter is stamped with a dating stamp showing the date received. It is then allotted a file number according to subject, given a consecutive letter number, and recorded in a Daily Record of Letters Received, which shows date, name and address of writer, a short precis of the subject and the name of the officer or branch to which sent for action and the date sent.

Letters of all types reach the Record Room of the Department. Some of them are plaintive missives protesting against the action of some cruel and adamant Customs Officer in charging duty on some article imported (on the person or otherwise). Others seek information as to the proper rates of duty, in fact all types "from grave to gay, from lively to severe."

The general correspondence of the Department is a very big item including as it does all matters relating to the staff at the various ports, the administration of the Tariff, both Customs and Excise, the Customs and Excise Acts, and all other official correspondence. A separate file is carried for each item of the Customs Tariff, for each foreign exporter and each commodity exported, also files relating to all general Customs and Excise matters which come under the administration of the Customs and Excise Acts.

The present series of files began in 1893 at Number 1, and has now reached 143186. Previous to 1893, each year was given a separate series of numbers.

The number of "live" files to-day is about 100,000, and the number of files "active" daily is in the neighbourhood of 8,000. No less than 500 files are handled daily in the Department.

It will be seen, therefore, that the citizens of Canada have not lost the art of letter writing. The files of the Department of National Revenue show that.

PATROL VESSELS ALWAYS ON WATCH

Over Two Thousand Miles of Coastline Guarded in all Weathers

IN connection with the Patrol Cruisers of the Customs-Excise Preventive Service, the best opportunity for co-operation and assistance has been furnished by the Naval Branch of the Department of National Defence, the Marine Department and its many Branches, and other divisions of the Government Service. All have shown a spirit of co-operation.

The masters of the Patrol Vessels have much to contend with that is probably not taken into consideration by the public. Rum-runners lie off the coast outside the three-mile limit and await favourable opportunities for unloading their cargoes into motor boats which take advantage of suitable circumstances in the shape of fog, darkness, the absence of a Customs cruiser on a seizure or for repairs, etc.

Considering the many disadvantages that the master of a Customs Patrol Boat has to face, in the way of fogs, storms, rough sea, the lack of definite information of what the master of the rum-runner proposes to do or where he intends to land his cargo, the whole Customs Patrol fleet is deserving of commendation for the service performed since the beginning of the present season in the Gulf of St. Lawrence and along the Atlantic seaboard, especially when the fact is considered that there are approximately 2,000 miles of coast-line to guard. Schooners and other craft are engaged in the illegal transport of liquor, which comes primarily from the islands of St. Pierre, Miquelon, and the Newfoundland shores. At times there have been as many as twenty-five rum-runners along the various coast-lines of Nova Scotia,

New Brunswick and Prince Edward Island. So great is the quantity of liquor seized this year that the present difficulty is to find sufficient warehouse space to store these contraband cargoes, pending decision of the Department and the courts. After a seizure of a schooner loaded with liquor has been made it is often necessary to take the boat hundreds of miles to find a place with storage accommodation for the cargo. In many cases this has to be done during rough weather and with craft leaking and liable to go to the bottom at almost any moment. The hazards of operating a Customs Patrol boat are many, as it must be remembered that these ships are in constant 24-hour service and as in the case during the present season where much fog has been encountered, the strain on those in command is great. Notwithstanding these many difficulties and hazards the crews of these boats have continued to perform their duties in the face of all obstacles.

Special Investigators

In addition to the Marine forces and Special Customs-Excise Enforcement Officers, there is a small force of special investigators trained in Customs work whose duty it is to investigate the books and accounts of firms, periodically in connection with Customs entries, and also to look into complaints received by the Department against individual firms.

Under cover Officers are at times placed at various points on the border with a view to locating a point along the railway where goods intended for Canadian consumption may be unloaded for the purpose of being smuggled into Canada later, over the highways.

No doubt at times some of the travelling public wonder why officers at the ports make special search in their particular case, but this is due to the fact that the officers have been warned by telephone to look for car license No. ..... As the duty of the Preventive Service is to prevent smuggling, these methods are adopted to check up on persons entering Canada.

It is felt that within another nine months this force, both land and sea, will be such as will be worthy of the best traditions of the Service. The period of nine months is mentioned for the reason that as soon as winter closes down some of the ships will be laid up and it will be then possible to give further attention to details of organization, so when the navigation season opens next year everything will be ready for getting the ships into commission without delay. Much of the machinery in the old ships will have to be scrapped, other machinery installed, and new and fast boats are being built.

OPENED AND CLOSED

The following changes have been made in the Outports and Preventive Stations,—

River de Chute, N.B.—Established as a Preventive Station under the survey of the Port of Halifax on and after September 1st, 1927.

Moser's River, N.S.—A Preventive Station under the survey of the Port of Halifax closed from the 30th September, 1927.

Michel, B.C.—Outport and W.P. under the survey of the Port of Fernie, B.C., closed as from the 1st October, 1927.

Necum Teuch, N.S.—Established as a Preventive Station under the survey of the Port of Halifax on and after 1st October, 1927.

St. Anselme, Que.—Outport and W.P. under the survey of the Port of Quebec closed as from the 1st October, 1927.

An ounce of optimism is worth more than a pound of pessimism. If that promotion seems long delayed, keep on hoping. It may be peeping around the corner. The best definition of an optimist centres about the man who fell from the top of a skyscraper and as he was passing the windows of the thirteenth storey he was heard to exclaim "Thank goodness I'm all right so far."

MANY CURIOUS REQUESTS RECEIVED

All Sorts and Conditions of Unusual Demands Reach the Department

THE departments of the Government Service have no monoply of trouble. Citizens of the Dominion and of other countries have their little difficulties and look to the Canadian Government for solution, often without knowing which department, if any, to address. As a result, inquiries come in to the Department of National Revenue daily on a great variety of matters of importance to the writer, many of which concern some other department or a Provincial Government.

There is, of course, a steady influx of requests for copies of the Customs Tariff, Customs Act and Trade Reports, which are not distributed by the department, but by the King's Printer. The Special War Revenue Act, 1915, and amendments, is in popular demand, and many applications come in for departmental memoranda, circulars and bulletins, invoice and entry forms, as well as claim forms for refunds and drawbacks. Manifest forms, which are not supplied by the department, but by transportation companies bonded to carry goods "in bond," are often applied for.

The following terms in which Customs Acts or Tariffs are described will indicate the difficulty an applicant sometimes experiences in describing just what he or she wants: "Importer's Book," "Book of Rates," "List of Customs Duties," "Book on Scales of Duties and Descriptions," etc. In its turn, the department is often somewhat in doubt as to what is requested, especially when asked for "a copy of your rules and regulations," or, "blanks for our members to fill out when entering Canada," or, "a copy of your regulations covering shipments into the Dominion," or, "a recent issue of your blue book of 1918."

Perhaps the shortest letter received in years was the following which is quoted in full, "Please send me your free material."

Enactments of Provincial Governments result in the receipt of inquiries, and the writers are told to whom they should apply for such information as the licensing of the sale of photographs in Ontario; how United States tourists can secure "a small supply of liquid refreshments to take to their camp"; the serving of beer in restaurants; the chance of obtaining employment in a Provincial liquor store; the cost of a liquor license; how to obtain a refund of gasoline tax, or a license to peddle goods, etc.

CURIOUS REQUESTS

Letters containing requests like the following are similarly treated: "Is there a tax on persons who conduct auction sales?" "Is the importation of sheath knives prohibited?" "What is the amusement tax on church entertainments?" "Can I sell a new style of washer for clothes in Ontario, and do I need a license to advertise the sale?"

Public events often produce timely inquiries. The visit of Colonal Lindbergh, the transatlantic flier, brought one request for "a Lindbergh stamp" which the department was unable to grant, and the celebration of the Diamond Jubilee of Confederation resulted in requests for "Confederation Medals."

Matters such as the following, over which the Department of National Revenue has no jurisdiction, are referred to the appropriate departments: "Can you send me a book on Canadian Flowers and Birds—also trees?" "What is the procedure in obtaining a passport between Canada and the United States?" "What is the condition of the lath market in Ontario and the Border States?" "We have a dog registered in London; can it be registered here?" "What percentage of alcohol can be included in extracts sold to Indians?" "Please send me 400 two-cent mailing stamps," "What are the capacity tolerances allowed in the manufacture of various sized glass containers?"

In dealing with inquiries and applications such as those referred to, the officers of the Correspondence Branch endeavour to comply with requests so far as possible, and try to interpret correctly the requirements of the writers in doubtful cases. Sometimes, of course, an officer meets with a stumbling block like the following: "We are having trouble with the electric light; what can be done?" or find no address whatever on a communication, but, in endeavouring to render service to the public, such slight discouragements as these are not taken too seriously.

MANY DUTIES OF CORRESPONDENCE BRANCH

Brought into Close Contact with the Service and Public

THE Correspondence Branch of the Department of National Revenue is one which comes into close and constant contact with the Service as a whole and the public generally.

The term implies the division in which correspondence is conducted, and, in this respect alone, the name given to the branch is descriptive of the nature of the work conducted. The origin of the branch was undoubtedly due to the fact that, in the original organization or establishment of the department, its division into branches, each with definitely prescribed duties and responsibilities, left a number of matters without a supervising officer other than the Commissioner or Deputy Head, and such matters, dealing with a great variety of subjects, were placed under the supervision of the officer who, in the earlier days, acted in the capacity of secretary to the Department, or the medium through which matters which required the personal supervision of the Deputy Head were brought to his notice without the necessity of his attending to detail or routine.

Accordingly, the issuance of instructions to officers of the department, not only at Ottawa but at ports, outports, and preventive stations, were usually prepared and issued from the branch referred to, and arising out of these, interpretations of regulations and inquiries as to the application of such regulations on the part of collectors, importers or others concerned came to be dealt with in the branch.

Requests for interviews and appointments with the Commissioner or Deputy Head by individuals, corporations and deputations usually came through this branch, as also did complaints of importers and others directed against the application of the law or regulations, or, in many cases, against officers for incivility, misconduct, failure to pay their honest debts, being engaged in other business or lack of attention to duty and even for having been overzealous in the performance of such duties.

Active Co-operation

The development of the spirit of active co-operation among the different departments of the Government service resulted in increased work for the Correspondence branch, and consultations and communications between the Deputy Heads and Chiefs of different departments with respect to joint action in enforcing certain laws, have invariably resulted in the establishment of additional regulations and instructions to officers. Consequently, the Correspondence Branch deals with the enforcement by officers of this department of laws passed by other departments and in which National Revenue officers, in controlling imports and exports or in other ways, have opportunities or facilities for rendering assistance and co-operation.

Examples may be given of this: The Department of Agriculture, under Animals Quarantine Regulations, restricts or prohibits the importation of animals from certain countries with a view to the prevention of the spread of infectious or contagious diseases. Under the Meat and Canned Foods Act, regulations are established to provide that meats and canned foods imported into Canada shall be manufactured under sanitary conditions and shall be certified as fit for human consumption before importation can be permitted. The Live Stock and Live Stock Products Act provides for the marking and inspection of eggs imported and exported. The Destructive Insect and Pest Act places restrictions upon the importation of certain vegetables, fruits, plants and cuttings, as well as hay and corn from foreign countries, with a view to the prevention of the spread in Canada of destructive insects and pests from infested localities. Under the Inspection and Sale Act, binder twine imported must be inspected and correctly labelled. The Seeds Act provides for the prohibition of the importation of unfit seed, and regulations governing seed importation insure that clean, healthy and productive seed only is permitted importation and delivery. It will be seen that, in all of these cases goods are imported or exported and, as this must be done under customs supervision, the officers, being stationed at strategic points at established ports, outports and preventive stations, are able to contro' on behalf of the

other department, the importation or exportation of the goods or products which it is desired to supervise.

The Department of Health has supervision over the Opium and Narcotic Drug Act, the Food and Drugs Act, the Patent and Proprietary Medicine Act and an Act respecting Quarantine (Public Health), and in connection with the administration of the regulations established under these four different enactments, officers of the Department of National Revenue are called upon to assist in controlling imports and exports.

The Department of Marine and Fisheries administers the Customs and Fisheries and Protection Act, the Fisheries Act and the Fish Inspection Act. The drafting of regulations and their application directly to imports and to the treatment of vessels properly or improperly engaging in the fishing industry in Canadian waters is again necessary in order that the co-operation of National Revenue officers may be obtained.

Dealing with Copyright

The Department of Trade and Commerce has supervision over the Copyright Act and, in turn, officers of the Department of National Revenue are provided by this department with notifications of copyright in order that books in which Canadian copyright subsists may not be allowed importation. This involves the maintenance of a registration of notifications as well as considerable routine and attention to relative detail. The Weights and Measures Act includes in its provisions the supervision of weighing instruments and measures and such instruments and measures as do not comply with regulations established under the Act may not be imported.

The Department of Mines administers the Explosive Act and officers of this department may not permit the importation of "Unauthorized Explosives" and permits are required in respect of certain Authorized Explosives.

Air Board Regulations

The Air Board regulations of the Department of National Defence in so far as they apply to inter-state (or international) flying, are required to be enforced by officers of this department, and, in this connection, too, regulations and instructions are necessary, and the increased volume of correspondence in recent years is in itself evidence of the manner in which the use of aeroplanes for commercial purposes is gradually becoming more in favour.

The Department of Indian Affairs, which controls Indian Lands, depends upon officers of National Revenue to withhold the exportation of saw logs and timber cut on Indian Reservations and the Department of the Interior and Governments of the different provinces of Canada rely upon Collectors of National Revenue not to permit the exportation from Canada of timber cut on Crown Lands without the necessary authority.

The establishment of ports, outports and preventive stations, recommendations and requests for the opening of offices in newly developed districts and the closing or elevation or reduction in status of others are investigated, and, after such investigation, referred to the Commissioner for determination.

Warehousing Regulations

The regulations under which importers are permitted to enter goods for warehouse and store them in a regularly established bonded warehouse, deferring payment of duty until the goods are entered for consumption ex-warehouse at a later date, are administered by the Correspondence Branch and this, perhaps, is one of the regulations which is productive of the largest volume of correspondence, as every port and outport is established as a warehousing port. At large centres like Halifax, Quebec, Montreal, Ottawa, Toronto, Hamilton, Winnipeg, Vancouver and Victoria, the number of bonded warehouses bears a proportionate ratio to the commercial or industrial activity of the city.

The regulations established under Section 12A of the Customs Tariff Act and the provisions of Item 1209 of the Customs Tariff Act relative to the marking of imported goods with an indication of the country of origin are also administered in this branch. While other countries have marking laws applicable to imported goods which require marking in respect of "all goods which are capable of being marked", up to the present

the Canadian law applies only to three classes of goods, viz.—printed or lithographed matter of all kinds, books or pictures, wooden or fibre lead pencils and building brick. Item 1209 requires an indication of the country of origin on goods imported from foreign countries bearing thereon the name or trade mark of a dealer or trader in Canada or the United Kingdom. These regulations result in extensive correspondence with importers and manufacturers and also with collectors.

The coasting laws and legislation relating to shipping are perhaps the most intricate of the subjects dealt with, and many knotty questions involving shipping interests and the rights of Canadian and foreign vessels in Canadian ports or Canadian waters or on fishing grounds in the territorial waters of Canada are required to be disposed of from time to time.

The Tide of Tourists

The regulations which involve the greatest amount of correspondence are those which pertain to the temporary admission into Canada, without duty, of automobiles, motor busses and taxicabs, travellers' vehicles, travellers' baggage, vessels for pleasure purposes and tourists' and sportsmen's outfits. This will be understood when the statistical returns of the number of automobile tourists entering Canada in any recent year are compared with similar returns of a few years ago. The regulations of the department, while securing the desired protection of the revenue, have been made less restrictive with a view to the encouragement of the tourist traffic in order that visitors who are bona fide tourists may not be hampered by unnecessary regulations.

Much of the work of the branch has to do with customs procedure at the ports, with authority for officers to wear uniforms, the payment of overtime to officers who work before and after office hours, and on Sundays and holidays, the observance of statutory holidays, Writs of Assistance for officers and many other matters pertaining to routine procedure.

General work of the office includes the preparation of the recommendations to Council on various matters and the recording distribution and, in many cases, necessary action on the Orders in Council when passed.

The foregoing enumeration of the subjects which form part of the daily labours of the staff of the Correspondence Branch indicates the close relation of the branch to the outside officers, to other departments and to the general public, as already referred to.

All Goods Must be Reported

Residents of Canada returning from abroad (which includes the United States) must forward in bond to Customs Port of Entry or report to Customs Officer on train or vessel or when landing from vessel, all goods brought in on the person or in baggage or otherwise obtained outside Canada, whether by purchase or as gifts or in any other manner, and whether for themselves or other persons, and whether dutiable or not, otherwise such goods will be liable to seizure and forfeiture.

HERE AND THERE

Occasionally candidates for appointment or promotion are inclined to answer the questions on the customary form in a flippant manner. That is not in the direction of aiding their cause. An instance of this may be given. Years ago, an officer in the service filled out the usual form and all went well until he came to the question: "Give a full account of your career and show in what respect the experience acquired would be of advantage in the discharge of the duties of the position for which you are now an applicant." Then he took the air and this is what he wrote:—

"I was born in the year of our Lord in 1875. Like all children I was very young and I was a man-child; this of course necessitated the writing of me down in the masculine gender, which gender applies to the male of all species but not to all things: For instance, the Steamship 'Prince George' is referred to as 'she is a fine ship', yet 'she' has a 'he's' name and 'she' is neither 'he' nor 'she.' At school I gave no sign of Milton or Newtonian propensities, in fact I was a 'bone-head'," and so on."

The record does not show if this man was promoted. In the long run, however, flippancy does not return many dividends.

JUST AMONG OURSELVES

A record of Promotions, Transfers and Additions to the Staff

AUGUST - SEPTEMBER

ADDITIONS TO STAFF

NOVA SCOTIA

HALIFAX, N.S.: Garrison, H., Messenger; Healy, G. L. (O.A.S.), Customs Excise Examiner.

HALIFAX, N.S. (Necum Teuch): Martin, Wm., Customs Excise Enforcement Officer.

NEW BRUNSWICK

WOODSTOCK, N.B. (River de Chute): Bishop, S. (Jr.), Customs Excise Enforcement Officer.

PRINCE EDWARD ISLAND

CHARLOTTETOWN (Souris): McDonald, L. A., Sub-Collector of Customs and Excise, L.S.

QUEBEC

ATHELSTAN (Trout River): Gregoire, A., Customs Excise Examiner.

ATHELSTAN (Herdman's Corners): Oliver, John, Customs Excise Enforcement Officer.

COATICOOK (Stanhope): Moss, M. J., Customs Excise Enforcement Officer.

LAKE MEGANTIC: Michaud, Jos., Customs Excise Examiner; (Notre Dame des Bois): Dubois, P. Customs Excise Enforcement Officer.

MONTREAL: L'Heureux, M.A., Clerk, Grade 1; Fortier, Napoleon, Customs Guard.

QUEBEC: Girard, L. Alfred, Customs Excise Clerk.

SHERBROOKE (Hereford Road): Lemieux, J. M., Customs Excise Enforcement Officer.

SHERBROOKE (Richmond): Belisle, Ovila, Customs Excise Examiner.

ALBERTA

CALGARY: Jenkin, A. G., Messenger.

ONTARIO

BRIDGEBURG: Conley, A. R., Customs Excise Examiner; Johnson, R., Customs Excise Examiner; Loos, J. J., Customs Excise Examiner; Marshman, J. E., Customs Excise Examiner.

BRIDGEBURG (Crystal Beach): Teal, U.C., Customs Excise Examiner.

KENORA (Alexandra Island): McGregor, M. N., Customs Excise Examiner.

KITCHENER (Waterloo): Braun, Irvin, Customs Excise Examiner.

KITCHENER (Waterloo): McDonald, J. I., Customs Excise Examiner.

MORRISBURG: Crobar, C. M. (O.A.S.), Customs Excise Clerk.

NIAGARA FALLS: Cupulo, Frank, Customs Excise Examiner; Potter, D. Customs Excise Examiner.

NORTH BAY (Moose Factory): Innes-Wilson, J., Sub-Collector of Customs and Excise, L.S.

OSHAWA: Kelly, R. E. (O.A.S.), Customs Excise Examiner; Lee, Wm. (O.A.S.), Customs Excise Clerk; Smallbone, W. E. (O.A.S.), Customs Excise Examiner.

PRESCOTT: McCarthy, D. G. (O.A.S.), Customs Excise Clerk.

SARNIA: Marriott, H. R., Customs Excise Examiner; McGibbon, J. H., Customs Excise Examiner; Pontefract, R. W., Customs Excise Examiner.

SAULT STE. MARIE Kagawong): McKenzie, Wm., Customs Excise Enforcement Officer.

TORONTO: Hunt, T. C., Office Boy. (Aurora): Underhill, G. E. (O.A.S.), Sub-Collector of Customs and Excise, Gr. 1.

TORONTO (West Toronto): MacAllister, Wm. G., Customs Excise Clerk.

TORONTO (West Toronto): Skidmore, S. A. (O.A.S.), Customs Excise Clerk.

WELLAND: Oliver, F. C. (O.A.S.), Customs Excise Examiner.

WINDSOR: Quinlin, E., Clerk, Grade 1; (Walkerville): Westrop, L. I., Customs Excise Examiner.

MANITOBA

WINNIPEG: Brown, Robt. (O.A.S.), Clerk, Grade 1; Lamond, R. M., Customs Excise Clerk; Page, L. S. (O.A.S.), Customs Excise Clerk.

SASKATCHEWAN

REGINA: Kohn, Minnie, Stenographer, Grade 2.

BRITISH COLUMBIA

NELSON (Nelway): John, Henry, Customs Excise Enforcement Officer.

PRINCE RUPERT: Miller, D. P. Customs Excise Examiner.

VANCOUVER: Crosfield, H. M., Stenographer, Grade 2; (Blubber Bay): Hanson H., Customs Excise Enforcement Officer.

VICTORIA: Jeffrey, P. C., Customs Excise Examiner; Watt, J. M. (O.A.S.), Customs Excise Examiner.

YUKON TERRITORY

DAWSON: Haney, T. A. M. Customs Excise Examiner.

ADMINISTRATIVE

BOARD OF CUSTOMS: Clifford, F. (O.A.S.), Clerk, Grade 2; Hancox, G. T. (O.A.S.), Clerk, Grade 2; Monson, Betty, Stenographer, Grade 2; Taylor, John D., Clerk, Grade 2.

INSIDE SERVICE: Robertson, J. M., Messenger.

INSPECTION

OTTAWA: Dodge, Dorothy E., Stenographer, Grade 2.

PREVENTIVE SERVICE: Bellamy, H. M., Stenographer, Grade 2; McDonald, Capt. J, Capt. C. C. "Baroff"; McLeod, Capt. D. A., Master, C. P. Boat "O-28."

SPECIAL PREVENTIVE SERVICE: Alarie, Jean A., Clerk, Grade 1; Arthur, James, Special Customs Excise Enforcement Officer; Berrie, J. C., Special Customs Excise Enforcement Officer; Berry, D. J., Special Customs Excise Enforcement Officer; Bradley, Leo, Special Customs Excise Enforcement Officer; Campbell, J. W., Special Customs Excise Enforcement Officer; Craig, Frank, Special Customs Excise Enforcement Officer; Forbes, R. J., District Chief; Gascon, Simone, Stenographer, Grade 2; Hivey, Geo. A., Special Customs Excise Enforcement Officer; Inglis, F. R., Special Customs Excise Enforcement Officer; Jerome, W. L., Special Customs Excise Enforcement Officer; King, A. W., Special Customs Excise Enforcement Officer; Knowles, W. B., Special Customs Excise Officer; McDiarmid, H. C., Special Customs Excise Enforcement Officer; McLaughlin, Mrs. R., Stenographer, Grade 2; McLean, L. C., Special Customs Excise Enforcement Officer; Purser, R. D., Special Customs Excise Enforcement Officer; Rustad, T., Stenographer; Skuce, Chas. A., Clerk, Grade 1; St. Pierre, G., Special Customs Excise Enforcement Officer; Valiquette, R. M., Stenographer, Grade 2.

PROMOTIONS

QUEBEC

MONTREAL: Arbour, Freddy, Customs Truckman to Customs Excise Examiner; Delorme, J. B. A., Clerk, Grade 1, to Customs Truckman; Mayer, J. A., Clerk, Grade 2, to Customs Excise Examiner; Sauve, Romeo, Messenger, to Customs Excise Examiner.

SHERBROOKE, (Richmond): Delaney, J. C. S., Customs Excise Examiner to Sub-Collector of Customs and Excise, Grade 1 Outport.

ONTARIO

BELLEVILLE: McLenaghan, F. H., Special Exciseman, Grade 1, to Senior Customs Excise Clerk.

KINGSTON: Montgomery, W. H., Customs Excise Clerk, to Cashier and Computing Clerk.

OSHAWA: Mechin, N. F., Assistant Customs Appraiser, to Customs Appraiser; Moore, J. A., Cashier and Computing Clerk, to Assistant Customs Appraiser.

WINDSOR: Adams, James, Customs Excise Examiner (Walkerville), to Senior Customs Excise Examiner (Riverside); Maw, W. J., Customs Excise Examiner, to Senior Customs Excise Examiner.

WINDSOR (Walkerville): Brocklebank, F. D., Customs Excise Examiner, to Computing Clerk.

WINDSOR (Walkerville): Kerr, A. E., Customs Excise Examiner, to Computing Clerk.

WINDSOR (Walkerville): Vannan, Lawrence, Customs Excise Clerk to Cashier and Computing Clerk.

MANITOBA

WINNIPEG: Child, S. H., Clerk, Grade 1, to Customs Excise Clerk; Haddon, P. F., Typist, Grade 2, to Customs Excise Clerk; Merrill, C. R., Customs Truckman to Customs Excise Clerk.

SASKATCHEWAN

REGINA: Cromb, James, Senior Customs Excise Clerk to Assistant Customs Appraiser.

ALBERTA

EDMONTON: Brown, W. L., Customs Excise Clerk to Express and Postal Computing Clerk.

BRITISH COLUMBIA

VANCOUVER: Hay, G. S., Customs Excise Examiner to Senior Customs Excise Examiner; Mills, F. C., Customs Guard to Customs Excise Examiner.

ADMINISTRATIVE

INSIDE SERVICE: Buckingham, C.O., Clerk, Grade 4, to Principal Clerk; Brooks, B. L., Clerk, Grade 2, to Clerk, Grade 3; Gaul, H. W., Clerk, Grade 2, to Clerk, Grade 3; Lee, H. R. I., Clerk, Grade 3, to Clerk, Grade 4; Michon, J. A., Clerk, Grade 4, to Principal Clerk; Philpotts, P. K., Messenger, to Clerk, Grade 2; Roberts, D. H. B., Clerk, Grade 3, to Clerk, Grade 4; Shannon, F. J., Principal Customs Statistical Clerk, to Head Clerk; West, E. C., Clerk, Grade 3, to Clerk, Grade 4; Young, P. L., Head Clerk, to Chief Clerk.

BOARD OF CUSTOMS: Corbeil, J. A., Clerk, Grade 2, to Clerk, Grade 3; McCormick, D. L., Office Appliance Operator, Grade 3, to Clerk, Grade 3.

TRANSFERS

Brown, Geo. V., Investigator of Values, Chicago, to Investigator of Values, Detroit.

Tucker, J. H. D. (R.S.), Customs Excise Examiner, New Westminster, B.C., (Pacific Highway) to Customs Excise Examiner, New Westminster, B.C., (Douglas).

Perrin, W. E., Head Clerk, Statistical Branch to Head Clerk, Correspondence Branch.

Westrop, L. I. (O.A.S.), Post Office Department to Customs Excise Examiner, Windsor, Ont. (Walkerville).

PROMOTED AND TRANSFERRED

Young, W. M. (R.S.), Customs Excise Enforcement Officer, Fernie, B.C (Newgate), to Customs Excise Examiner, Lethbridge, Alta., (Coutts).

SOME EXPORTS AND IMPORTS

The total exports of Canadian produce for the month of August, as compiled and classified by the Statistical Branch of the Department of National Revenue, totalled the value of $94,216,000 compared with $90,621,000 for the corresponding month of 1925. The principal exports for August last were,— wheat $18,584,000, newsprint $10,675,000, planks and boards $5,793,000, wood pulp $4,469,000, wheat flour $3,566,000, fish $3,488,000, cheese $3,040,000, automobiles and parts $2,411,000, furs $2,298,000, meats $2,116,000.

Principal importations into Canada for August, 1927, were,— fresh fruits $3,144,113, sugar $4,368,256, tea $1,052,647, crude rubber $1,667,161, cotton and manufactures $4,214,807, flax and jute and manufactures $1,381,935, silk and manufactures $2,707,138, wool and manufactures $4,659,678, farm implements and machinery $4,329,995, automobiles and parts $6,373,517, coal and coke $6,086,540, petroleum and products $5,169,831.

Courtesy plus efficiency are the keys which open the gates of promotion.

THE LETTER BAG

Correspondence is invited for this department of the Review. Letters should not exceed 300 words in length; in fact no communication will be rejected for its brevity. Officers of National Revenue are given an open "Forum" for the discussion of their problems. Address all correspondence to The Editor, National Revenue Review, Connaught Building, Ottawa.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF SEPTEMBER, 1926 AND 1927

——	1926	1927	Decrease	Increase
	$ cts.	$ cts.	$ cts.	$ cts.
Customs Duties	13,384,389 98	13,782,709 74		
Less Refunds and Drawbacks	1,561,962 87	1,326,336 25		
Net	11,822,427 11	12,456,373 49		633,946 38
Excise Taxes	8,754,730 81	7,616,563 97		
Less Refunds and Drawbacks	26,838 71	30,283 56		
Net	8,727,892 10	7,586,280 41	1,141,611 69	
Excise Duties	4,591,630 64	5,228,069 76		
Less Refunds and Drawbacks	64,480 95	162,290 04		
Net	4,527,149 69	5,065,779 72		538,630 03
Sundry Collections	89,538 24	141,534 04		
Less Refunds and Drawbacks	89 29	491 66		
Net	89,448 95	141,042 38		51,593 43
Net Totals	25,166,917 85	25,249,476 00	1,141,611 69	1,224,169 84

TOTALS FOR SIX MONTHS

——	1926-27	1927-28	Decrease	Increase
	$ cts.	$ cts.	$ cts.	$ cts.
Customs Duty	78,723,735 19	85,720,430 17		
Less Refunds and Drawbacks	8,162,095 99	7,580,556 24		
Net	70,561,639 20	78,139 873 93		7,578,234 73
Excise Taxes	51,628,418 53	46,071,749 88		
Less Refunds and Drawbacks	356,330 74	387,437 83		
Net	51,272,087 79	45,684,312 05	5,587,775 74	
Excise Duties	25,073,004 76	29,098,301 27		
Less Refunds and Drawbacks	420,605 81	729,820 34		
Net	24,652,398 95	28,368,480 93		3,716,081 98
Sundry Collections	488,728 07	738,917 47		
Less Refunds and Drawbacks	122 18	556 76		
Net	488,605 89	738,360 71		249,754 82
Net Totals	146,974,731 83	152,931,027 62	5,587,775 74	11,544,071 53

The Successful National Revenue Officer

is one who—

Works hard.

Performs his duty without fear or favour.

Carries out his instructions without question.

Is always neat and tidy in his appearance.

Never acts without careful consideration.

Is big enough to admit his mistake.

Reads his Customs and Excise Acts in his leisure moments so as to familiarize himself with the law and his duties.

Consults his superior officer when in doubt.

Is always courteous and polite when dealing with the public in the performance of his duty.

Is prompt in making out his reports, whether seizure or general, etc.

Reports only facts, leaving other matters for his superiors to decide.

Takes a personal interest in the Department's property, whether it may be office equipment, patrol cars, patrol boats, etc.

Co-operates with others who may be able to assist him in his work.

Keeps his expense account down as much as possible in the interests of economy and to help his Chief.

Always has the interest of the Service in mind with a view to improving it.

Remembers at all times that he is a representative of His Majesty's Service.

Printed by F. A. ACLAND, King's Printer, Ottawa, Canada

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The National Revenue Review

Connaught Building, Ottawa, Headquarters of the National Revenue Department

November, 1927

Vol. 1 —— No. 2

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

DEPARTMENT OF NATIONAL REVENUE

MINISTER OF NATIONAL REVENUE

HON. W. D. EULER

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Commissioner of Excise, G. W. TAYLOR.
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The National Revenue Review

Issued Every Month by the Department of National Revenue

Minister: Hon. W. D. Euler, P.C., M.P.

Vol. 1 **OTTAWA, NOVEMBER, 1927** **No. 2**

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

Bouquets

THE publication of the first number of the NATIONAL REVENUE REVIEW brought in a sheaf of correspondence. From members of the Service many letters expressing appreciation of the birth of a "family journal" were received.

One of the Department's "Old Boys" now filling a high position in the business world wrote:—

> "There is an important place for this publication. It will arouse dormant loyalty, and instil the spirit of integrity, honour and service throughout the staff. It will give business men, who want to know, a very close insight into the work of the Department and the principles on which it is carried on."

Another prominent business man wrote:—

> "This is a good move, and should be of value to the large staff, in that it will permit of an exchange of information, increase efficiency, and promote co-operation, all of which is most desirable. It will also give some idea of the many problems the Minister and officials have to deal with in the administration of the Department."

The English and French language press received the new-comer kindly, and said many nice things about it. The NATIONAL REVENUE REVIEW is still in its swaddling clothes; it will grow in usefulness, and hopes are entertained that it will do what it is intended to do, viz.—Cause the manifold activities of the Department of National Revenue to be understood more fully and generally, and increase co-operation and efficiency in the Service.

His Length of Residence

OCCASIONALLY those applying for positions in the service of the National Revenue Department, or officers seeking promotion, do not appear to grasp the meaning of the questions put on the form provided by the Civil Service Commission. One candidate, coming to the question: "State length of residence in Canada" replied "Thirty by forty feet."

Important Court Decision

A CASE of importance under the Customs Act both as to the rights of the Department to possession, pending decision, of goods seized as forfeited, and as to protection afforded by the Act to officers in the performance of their duties, was recently decided in the Supreme Court of Prince Edward Island, the judgment being given by Chief Justice Mathieson.

Officers of the Customs Revenue Cruiser *Bayfield* had seized the schooner *Nellie J. Banks* owned by Edward J. Dicks, charging an offence under the Customs Act rendering the vessel liable to forfeiture.

The vessel was taken to Charlottetown, P.E.I., and pending decision in the matter of the seizure, was placed in charge of George H. Barbour, District Chief of the Customs-Excise Preventive Service.

While the vessel was in possession of Officer Barbour under Customs seizure, the owner, Dicks, caused a Writ of Replevin to be issued directed to the local Sheriff, commanding him to replevy the vessel to the owner Dicks, that is, to take possession of the vessel under the authority of the Writ and deliver it to the owner.

The Crown moved to set aside this Writ of Replevin and the application came on to be heard before Chief Justice Mathieson on the 10th day of August last.

G. S. Inman, K.C., of Charlottetown, represented the Crown, while the owner Dicks was represented by J. J. Johnston, K.C., of Charlottetown and J. J. Powers, K.C., of Halifax.

The Chief Justice refused to consider the merits of the seizure, this being material for the consideration of the proper tribunals as provided by the Customs Act, and merely took cognizance of the fact that a seizure had been made under the Act by duly qualified officers of Customs and that the seized goods were in the Crown's possession. The seizure operated as a confiscation, an actual alteration of property in the thing seized.

He decided that an action of Replevin did not lie for recovery of goods seized as forfeited, and held under condemnation rightly or wrongly by the Customs officers.

He found it unnecessary to comment upon the provisions of the Customs Act for the protection of Customs officers further than to say that in his opinion the defendant, Officer Barbour, came within that protection.

The Writ of Replevin was set aside with costs.

The matter of the seizure has since been referred by the Minister to the Exchequer Court for decision.

A Matter of Conscience

EVERY now and then there is received by the Department of National Revenue, an envelope containing money. Someone's conscience has stirred. Recently two envelopes bearing the Toronto postmark came to hand, in one of which was enclosed $17.77 and a sheet of paper bearing the words "amount owing for duty" and the modest signature "A Debtor." The other contained a sheet of plain paper and $20. These sums of "Conscience Money" were credited to the Receiver General in the usual way.

This matter of conscience—the constant companion of frail humans that is particularly active in the still watches of the night—is an interesting study. Everyone has felt its gentle knock. It cannot be dismissed, as it continues to tap, tap at the door of the heart. Webster thus defines it:—

> "Sense or consciousness of the moral goodness or blameworthiness of one's own conduct, intentions or character, together with a feeling of obligation to do or be that which is recognized as good—often with special reference to feelings of guilt or remorse for ill doing. Hence a faculty, power, or principle conceived to decide as to the moral quality of one's own thoughts or acts, enjoining what is good."

However that may be, the Department of National Revenue is ready and willing at all times to receive these belated contributions from those who feel the prompting of this inner monitor to pay their just dues. The workings of conscience are of assistance to the Revenue. It observes no Statutory holidays, and its duties are performed in a quiet, but effective way. And to quote the passage in Sterne's "Tristram Shandy."—

"Trust that man in nothing who has not a conscience in everything."

Administration of Oaths

THE attention of all officers upon whom the duty falls of administering oaths is drawn to the following:—

It has come to the attention of the Department that officers of Customs and Excise have been signing affidavits, as having been sworn before them, without actually administering the oath or affirmation personally to the deposing party. This is wrong and must be corrected forthwith.

It is required that the person signing the affidavit or affirmation shall personally appear before the officer administering the oath and there be properly sworn in the manner prescribed.

By Section 36 of The Canada Evidence Act it is provided that any functionary authorized by law to administer an oath in any matter, may receive the solemn declaration of any person voluntarily making the same before him of the truth of any fact. Note the necessity in such cases also of the personal appearance of the party making the declaration before the functionary receiving the same.

Section 138 of the Customs Act provides as follows:—

"Every officer of Customs and every person acting as such officer under the directions of the Minister may administer any oath prescribed to be taken in respect of any matter within the scope of the official duties assigned to such officer."

Section 81 of the Excise Act provides as follows:—

"Every superior and inspecting officer, and every collector, and such other officers as are, from time to time, designated by the Governor in Council, are hereby empowered and authorized to administer all oaths and receive all declarations required or authorized by this Act."

Section 15 of The Canada Evidence Act provides as follows:—

"If a person required or desiring to make an affidavit or deposition in a proceeding or on an occasion whereon or touching a matter respecting which an oath is required or is lawful, whether on the taking of office or otherwise, refuses or is unwilling to be sworn, on grounds of conscientious scruples, the court or judge, or other officer or person qualified to take affidavits or depositions, shall permit such person, instead of being sworn, to make his solemn affirmation in the words following, viz: 'I, A. B., do solemnly affirm, etc.'; which solemn affirmation shall be of the same force and effect as if such person had taken an oath in the usual form."

The legal definition of "affidavit" is as follows,—"An oath in writing signed by the party deposing, sworn before and attested by him who hath authority to administer the same."

The oath may be sworn upon the Bible, or in any manner which the party deposing accepts as binding upon his conscience.

These instructions must be observed to the letter.

Another Vacant Chair

THE death occurred suddenly at Ottawa on September 28 of Mrs. Anna Lyon, Principal Clerk of the Excise Tax Branch.

Mrs. Lyon was for many years connected with the Inland Revenue Department, and, on its amalgamation with Customs was assigned to the Rulings and Correspondence Section of the Excise Tax Branch.

Her pleasant, cheerful disposition, and constant willingness to assist all who knew her, gained many friends, and her passing is a distinct loss to those with whom she came in daily contact, as well as those with whom she corresponded officially over the well-known initials "A.V.L."

One of the Old Guard Passes

ONE more member of the old guard has passed behind the veil. The death occurred at Calgary, on October 30, 1927, of Robert G. Graham, Chief Inspector of Income Tax, after a short illness.

The late R. G. GRAHAM, formerly Chief Inspector of Income Tax.

Mr. Graham was born at Oxford Station, Grenville County, Ontario, on December 20, 1866, where he received his early education. He entered Victoria College, Toronto University, proving himself a student of rare mental equipment and application. There he selected as his course of studies, Mathematics and Classics, graduating in same with honours having attained the Gold Medal in each at graduation.

For twenty-five years Mr. Graham occupied the position of Principal of the Gananoque High School to which he carried those qualities of heart and mind that made him outstandingly successful as a teacher. In January, 1918, he accepted the position of Chief Inspector of Taxation with the Business Profits War Tax Commission, Department of Finance. Since the readjustment of the Branch he has occupied the position of Chief Inspector of Income Tax, Income Tax Division, Department of National Revenue, which position he held at the time of his death.

As Chief Inspector of Income Tax his duties lay almost altogether with the local offices situated in the various Provinces throughout the Dominion. With a small staff he carried on a strenuous and ceaseless investigation of the administration of the Income Tax Act in the local offices. Into this work he threw himself effectively, no detail escaping his scrutiny.

Mr. Graham was predeceased by his wife in June, 1925. He leaves two daughters, Mrs. F. G. Salichs, (nee Marguerite) living in Havana, Cuba, and Dorothy at Ottawa, to whom the sincere sympathy of many throughout Canada goes. The passing of Mr. Graham will be felt keenly by many among the young manhood and womanhood of Canada who have passed through his tuition and carry with them the influence of his pleasing personality.

Mr. Graham also gave much of his time to the fellowship and work of fraternal societies being a member of the Masonic Order, the Ancient Order of United Workmen, and The Independent Order of Oddfellows. In each of these he took a prominent part.

The sincere sympathy of Mr. R. W. Breadner, the Commissioner of Customs, and formerly Commissioner of Taxation, Mr. C. S. Walters, Commissioner of Income Tax, and the members of the staff of the Income Tax Division goes out to the bereaved daughters in their loss.

CHARLES P. BLAIR, Assistant Commissioner of Customs and Member of Board of Customs.

PROMOTED RECENTLY

Charles P. Blair, the Assistant Commissioner of Customs, entered the Service on March 1, 1909, as Law Clerk. In April of that year he was made a member of the Board of Customs and has served thereon from that time, being the oldest member of that body from the standpoint of continuous service. Mr. Blair's career in the Department has been one of consistent progress. On April 1, 1919, he was made Departmental Solicitor, and was promoted three years later to be General Executive Assistant. On April 1, 1927, Mr. Blair received his latest promotion to the position he now fills, that of Assistant Commissioner of Customs.

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HERE AND THERE

In the army of National Revenue officers there are many who have fallen victims to the lure of golf. Trade statistics do not specify how many golf balls are imported or made each year, but the visible supply does not increase, in fact it may be asserted in all truth that there is really no visible supply of golf balls. Once a ball has been driven off it is invisible most of the time. Thousands of nice little white golf balls are made, and by the time the first snow flies each of them has retired to some quiet spot on a golf course, and has passed from the sight of men.

Although the holiday season for National Revenue officers is over for the year, the following suggestion as to choice of a summer resort may be helpful. Pick out the place a year ahead and encourage a friend to go to it. If he returns still a friend you may risk it.

Fun has been defined as anything you don't have to do. Most kinds of fun are far harder on the system than work. If a man was compelled to lie in a cold and wet swamp all day on the chance of shooting a duck the authorities would take up his case at once.

The earliest reference to a Collector of Customs may be found in the Bible. St. Matthew is recorded therein as "sitting at the receipt of custom." He was the Collector for the Romans in the captive district of which he was a native, and this fact may possibly be the precedent upon which the Civil Service Commission bases its rule of making appointments from among applicants who reside in the district in which a vacancy occurs.

Communications addressed to the Department should relate to one subject only. Where it is necessary to write on different matters, correspondents should send separate letters on each subject. Collectors are not exempted from this rule.

THREE DOMINION APPRAISERS APPOINTED

Will Visit Ports to Advise Officers on Methods of Appraisal

IN the general re-organization of the Department of National Revenue the matter of appraisal of imported goods at the various ports has received the careful consideration of the Minister and executive officials. The result has been the appointment of three Dominion Appraisers possessed of practical knowledge of the particular lines of imports coming under their individual supervision. The appointees are Thomas Costello, Dominion Appraiser of Textiles, H. F. W. Funston, Dominion Appraiser of Steel and Hardware, and S. Jones, Dominion Appraiser of Boots and Shoes, Leather and Rubber goods. It is felt that this increased supervision will result in the prevention of fraud and greater protection of the revenue.

Customs appraisers at the different ports throughout Canada are the officers charged with the examination of merchandise at the time Customs entries are made, in order to determine whether the proper rate of duty had been applied, and upon a proper basis of valuation.

In all well organized industrial, mercantile and financial corporations, whose operations extend throughout the country, it is the practice to have travelling inspectors visit from time to time the various seats of operation, in order to ascertain the efficiency of management in effect at their different units, and also to keep them in tune with the methods approved by their various executives and the practices in effect at their head offices.

Strengthening the Service

Inasmuch as these regulations are deemed to be necessary in the conduct of large corporations, the Department is now taking like steps in the way of strengthening the appraisal service by the appointment of the above mentioned Dominion Appraisers who will visit the different large Customs ports from the Atlantic to the Pacific for the purpose of instructing or schooling appraisers in respect to dealing with the various intricacies arising in the different divisions at the ports, both in regard to proper classification and to the best means of determining proper value for duty purposes.

This supervision will doubtless be helpful to appraisers at the different ports in bringing into effect greater degrees of uniformity in classification for Customs purposes throughout the country.

Large wholesale importers are interested and concerned in a system that will give the assurance that the same rates of duty are being applied at the same time on like goods at every port in Canada, for the reason that there is a sense of security in the knowledge that their laid down costs are equal.

Keep In Close Touch

These special Dominion Appraisers, with their headquarters in the Department at Ottawa, will keep in touch with the different rulings, circulars and memoranda sent out from time to time for the guidance of officers, and when visiting ports will have the opportunity of discussing with the appraisers and check clerks the different points covered, so that in turn they may be in the position to explain clearly and to the importers' satisfaction, the reasons why the latter are being asked frequently to amend their original entries, and pay additional duty.

These methods, coupled with the assisting and directing of the appraisers and other Customs officers as to the best ways and means of determining proper basic values for duty purposes, and carefully checking up any attempts at undervaluation, should add materially to the revenue, and at the same time bring about greater harmony between the honest importer and Customs officers generally.

The bringing into effect the greatest possible degree of co-operation between the Department and the ports, and also between the different appraisal divisions of the larger ports, is a matter which will receive attention. It is felt that in a large measure this can be accomplished by holding short conferences after business hours, before concluding their different visits. The appraisers, their assis-

tants, and rating clerks, will have the opportunity of attending such conferences and of bringing up for discussion any question which may have given them trouble in the past, either in regard to value for duty or classification.

Round Table Talks

During these round table talks any errors noted by the Dominion Appraisers will be discussed, and the reasons given why amending entries are required. Short informal meetings, as noted above, and particularly when held at Customs ports far removed from the seat of Government, it is felt will inspire the officers to take renewed interest in their respective duties, and lead them to feel that the Department is anxious and willing to co-operate with them in solving their different problems.

The New Appointees

And now a word or two about the men who have been appointed to perform these duties:—

Mr. Costello started in the drygoods business with Costello Brothers, of Renfrew. After five years' experience with them, he joined the general store of Boyd Caldwell and Co., of Lanark. Four years later he was appointed manager of that firm's store system, of Lanark and Wilbur. In 1893, he began the study of textile designing. He was associated with the Boyd Caldwell firm in the textile business until the year 1906, when he was appointed director of the Hewson Woollen Mills and assistant general manager and sales manager of that concern at Amherst, N.S.

Later Mr. Costello was appointed Textile Adviser and Dominion Appraiser of Customs. He was sent to the British Isles and the continent of Europe to investigate and report on the subject of the difference between the cost of producing textile fabrics in Canada, and their cost of production in Great Britain and the European continent. He served as Textile Adviser and Dominion Appraiser for twelve years. In 1920 he was appointed Toronto manager of the Capital Trust Corporation, from which position he retired recently.

Mr. Funston has spent the past twenty-seven years continuously in the hardware business.

During that period he was for a number of years manager of the retail department, and buyer for the Vokes Hardware Company Limited, Kennedy Wholesale Hardware Company, and latterly buyer for Rice Lewis & Sons, Limited.

By reason of his long general experience in comparing values, and making decisions quickly on the facts before him, Mr. Funston has gained a thorough knowledge of general lines of hardware manufactured in Canada and imported from the United States, England, and the Continent.

Mr. Jones has had a varied experience in the manufacturing as well as the selling end of boots and shoes, and associated lines. He was with the Geo. A. Slater Limited, Montreal, for three years, then going to the W. H. McEliven Company Limited of Manchester, New Hampshire, U.S.A.

In 1915 Mr. Jones enlisted with the first Canadian Siege Battery. Upon his return to Canada, he resumed his former work in the leather goods business, and joined the staff of the Ames Holden McCready & Company, where he remained until 1921. He then entered the retail field in order to secure further experience, and was associated with the Henry Morgan Company of Montreal in the footwear department until his present appointment.

SEIZURES BY PREVENTIVE SERVICE

The following figures show the increase in the number of seizures effected by the Customs-Excise Preventive Service. In September last 323 Customs seizures were effected of a value of $2,143,817. In the same month 97 Excise seizures were made of the value of $19,580. The seizure proceeds for September were: Customs, $58,742 and Excise, $9,942, a total of $68,684. The proceeds for the corresponding month of previous years were: September, 1922—$13,773; 1923—$15,882; 1924—$32,516; 1925—$32,038; 1926—$30,526.

DETERMINATION OF VALUES

Department Maintains Staff of Investigators for this Purpose

THE lawful collection of all import duties depends largely on the proper determination of the value of goods for duty purposes. Basic and fundamental provisions as to such valuation are set forth in the Customs Act, in regard to the fair market value of goods as sold for home consumption at the time and place of direct exportation to Canada.

This provision of the law makes all customs values appraisal a matter of knowledge of either the fair market values in the country of export of the imported goods to be appraised, or more particularly of the value thereof as sold in like quantity and condition for home consumption by the exporter at the time of direct exportation to Canada.

It therefore follows that it is important to obtain first hand information as to home consumption values from the sales records of the various exporters shipping goods to Canada. For this purpose the Department maintains a staff of Investigators of Values located at carefully chosen centres in the principal exporting countries.

Matters requiring investigation as to values arise from various sources. Invoices are forwarded to the Department at the instigation of Appraising Officers, for instructions as to appraisal. The checking of invoices and entries by the Check Branch of the Department and the examination of invoices of special importance by Reviewing Appraisers are productive of matters for investigation.

These invoices, with suitable instructions, are forwarded to the Investigator of values, in whose territory is located the place of business of the exporter. He calls upon the exporter and makes a thorough inquiry into the facts.

With very few exceptions the officer is accorded free access to all sources of information. The officer embodies the result of his enquiries in a confidential written report to the Department.

When this report is received at the Department it is assigned to the Reviewing Appraiser most familiar with the particular features involved. After review, a ruling is issued.

The staff for investigation of values as at present constituted consists of: In the Department, one Investigator; in the United States, seven Investigators and four Assistants; in the United Kingdom; one Investigator; on the Continent, two Investigators.

REORGANIZATION OF EXCISE DIVISION

Separate Audit and Collection Units now Established

ON October 1 the audit and collection of excise taxes became separate units, as referred to in the first issue of the *Review*, operating immediately under the direction of Mr. Geo. W. Taylor, Commissioner of Excise.

C. M. Ingall is in charge of the Collection unit, with the title of Dominion Inspector of Excise Tax Branch. Mr. Ingall, was, during the early days of the war, a Field Paymaster with the Canadian Corps, later being recalled to London, England, for administration duties in connection with the Canadian Pay Office there. He returned to Canada to be General Auditor of the Canadian Expeditionary Forces, and later was given charge of the Assigned Pay and Separation Allowance Branches of the Department of Militia and Defence. In 1917, he was selected to go overseas as Military Secretary to the Auditor General of Canada for the purpose of assisting that officer in investigating the financial affairs of the Overseas Military Forces, and in recognition of services rendered, his name was brought specially to the attention of the Secretary of State for War. Mr. Ingall is also a Fellow of the Royal Colonial Institute. On his return to Canada, he was promoted to be Chief Inspector of Pay Services which position he occupied until, and during demobilization.

Mr. Ingall was appointed to the Inland Revenue Service in 1920, and upon the merging of that Department with the Customs was appointed Assistant Inspector, and later Special Inspector.

Acting Chief Auditor

The Acting Chief Auditor is James L. Wilkie, formerly with the Imperial Bank, and later a branch manager for the Sterling Bank, leaving that institution in 1920 to enter the Inland Revenue Service as Auditor of Excise Taxes. Mr. Wilkie is also an overseas man, having enlisted with the Third Battalion. He was a prisoner of war for over three years. He was appointed Examining Auditor in 1920 and later an Assistant Inspector of Customs and Excise. For the past three years Mr. Wilkie has been assigned to special auditing, and due to his experience, is well fitted for the new position created.

Sixty Field Auditors

The Chief Auditor will have supervision over approximately sixty field officers, and it is anticipated that an audit can be conducted of the business of each taxpayer about once annually. This will, it is thought, to a large measure eliminate long retroactive assessments, *i.e.*, that where a firm has paid taxes in error it will be discovered earlier, with consequently less assessment of arrears being made. It is accordingly considered an added protection to the taxpayer.

It is expected this change will have the effect of smoothing out many of the difficulties and irritations to taxpayers, in that more attention can be given to their accounts; also that the additional men being employed, together with the interest charges and penalties for not filing returns, will speed up collections materially, with consequent less loss of revenue to the Department through liquidations, assignments and bankruptcies.

Left the Service

Among those who left the service last month to accept outside positions were former Assistant Inspectors of National Revenue, W. Chester Butler of London and H. B. Edward of Niagara Falls. These officers secured responsible positions, and the best wishes of their confreres for their future success go with them in their new fields.

EXCISE REVENUE INCREASED

Gains Shown in Returns for Past Six Months

EXCISE Revenue is increasing materially. For the six months of the present fiscal year, ended September 30, the total Excise revenue was $29,764,518, compared with $25,649,945, during the corresponding period of 1926, a gain of $4,114,573.

Excise Duty Collections during September last were as follows:—

Spirits potable, $1,571,080.52; Spirits, non-potable, $111,938.87; Malt, $405,523.47; Cigars, $58,254.77; Cigarettes, $2,144,397.60; Manufactured tobacco, $353,485.30; Foreign raw leaf tobacco, $542,005.50; Beer, $19,93,-70; Licenses, $696; Total, $5,207,355.73.

During the corresponding months of 1926 the Collections were:—

Spirits potable, $1,298,068.47; Spirits, non-potable, $94,928.19; Malt, $324,220.92; Cigars, $52,890.32; Cigarettes, $1,870,364.30; Manufactured tobacco, $370,322.20; Foreign raw leaf tobacco, $541,455.80; Beer, $43,099.-05; Licenses, $346; Total, $4,595,695.25.

Tobacco Figures

The quantity of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption in September last, according to returns compiled in the Excise Division, was:—

Tobacco, cut, 1,088,366 pounds; Tobacco, plug, 588,083 pounds; Cigarettes, 357,303,600 cigarettes; Cigars, 19,635,756 cigars; Snuff, 90,992 pounds; Foreign, raw leaf tobacco, 1,330,301 pounds.

The figures for the corresponding months of 1926 were:—

Tobacco, cut, 1,069,442 pounds; Tobacco, plug, 700,332 pounds; Cigarettes, 311,611,300 cigarettes; Cigars, 18,452,205 cigars; Snuff, 82,110 pounds; Foreign, raw leaf tobacco, 1,326,495 pounds.

MUCH TOBACCO GROWN IN CANADA

Excise Statistics Show Large Exports of Native Leaf

IN the near future Canada will be one of the big Tobacco Leaf growing countries of the world. According to figures compiled in the Excise Division of the Department of National Revenue, the quantities of Canadian leaf tobacco exported have reached large dimensions. For the last fiscal year there were exported 6,330,972 pounds, an increase over the preceeding twelve months of 3,470,-459 pounds.

Some of the salient points about this rapidly increasing industry may be of interest. Excise statistics show there are to-

WM. CAVEN, Dominion Inspector of Excise.

day operating in Canada, eight stemming and packing houses, equipped with curing, drying and packing plants, second to none in any country. Large quantities for domestic and export purposes are handled yearly, and these establishments give employment to a great many people principally during winter months.

Packing and curing plants are now operating in Kingsville, Leamington, Chatham, St. Thomas, all in Ontario, and in St. Cesaire, Quebec.

PREFERENCE IN BRITAIN

The British Tariff provides that Leaf Tobacco grown within the British Empire, and brought into England, is subject to a rate of duty equal to two-thirds of duty on Leaf the growth of a foreign country.

In June, 1925, the Excise Act was amended by Parliament whereby a stemmer's license could be obtained, and Canadian Leaf cured and stemmed.

The British Tariff does not deal as generously with tobacco manufacturers as does the Canadian Tariff. In Canada the Department deducts from the net weight of Leaf all moisture in excess of 10 per cent. In Great Britain, the duty is collected upon the Leaf containing 10 per cent or over of moisture. Leaf containing less than 10 per cent moisture pays a slightly higher rate of duty. It is the requirement of the British manufacturer that all Leaf imported by them should contain as close as possible to 10 per cent moisture.

MUST EXERCISE CARE

In packing Canadian Leaf for export to Great Britain, the greatest care has to be taken, first, to have the Leaf in such condition that it will keep well; second, to see that it contains no more than ten, or possibly twelve per cent of moisture. Any excess of moisture is a loss to the British manufacturer, as he would pay duty on moisture at the high rate demanded by the Tariff.

Unsatisfactory shipments will cause loss of business, and if the good reputation now enjoyed is lost, it will be extremely difficult to recover the confidence of the British buyer.

Of the total quantity of Leaf used in Great Britain during the past year, only about eleven per cent was the product of the British Empire.

PROMOTIONAL EXAMINATIONS

Being Held this Month for Special Exciseman Classes

DUE notice has been given by the Civil Service Commission of a promotional examination for the classes—Special Exciseman, Grade II and Special Exciseman, Grade III, early in November.

Promotions may not be made immediately as a direct result of this examination but only those who are successful will be considered when vacancies in these grades occur.

The examination will consist of the following subjects:—

Malting and Supervision of Malt Houses	150	marks.
Excise Bookkeeping	325	"
Supervision of Bonded Factories	150	"
Mensuration and Computation of Commodities in bulk as applied to stocktaking	250	"
Specific Gravity of Fluids	175	"
Supervision of Tobacco and Cigar Factories	200	"
Distillery Supervision	250	"
	1,500	"

Successful candidates are graded in accordance with the marks obtained, and as vacancies occur in distilleries and large tobacco factories the candidate obtaining the highest marks is assigned to the survey.

In order to pass, the candidate is required to take fifty per cent on each subject and eighty per cent on the whole.

The questions, which are of a practical nature, are set by three or four Inspectors, selected by the Commissioner of Excise.

A full knowledge of Excise Law and Regulations, and of the practical working of establishments licensed under the Excise Act, is required, also a good knowledge of Mensuration. As an example the following is taken from an old examination paper.

A rectangular grain hopper 10 feet long and 8 feet wide has perpendicular sides to a depth of 24 inches from the top. The sides then slope evenly to an opening in the bottom 6 inches square. If the total perpendicular depth of the hopper be 660 inches and barley be run in and levelled four inches from the top, how many malt measures of grain does it contain, and what is the test weight if the load weighs 8,290 pounds?

KEEPING THE STREAM FLOWING

How the Tide of Tourists is Handled at the Peace Bridge

THIS is an outside service story. It is intended to show how the flowing tide of automobile travel sweeps into and out of Canada over the Peace Bridge at Fort Erie, and the way in which officers of National Revenue deal with the steady stream of tourists. It may be a Peace Bridge but the officers do not have a peaceful time.

The Peace Bridge was opened on June 1, 1927. During the month of June 90,312 automobiles passed inward, and 87,900 automobiles outward; 2,917 trucks inward and 2,872 outward. The total number of people crossing, exclusive of the drivers of the automobiles, was 264,024 inward and 267,864 outward. The total traffic crossing the Peace Bridge for the months of June, July, August and September was 513,298 inward and 492,594 outward, or a grand total of 1,005,892. Other vehicles inward which comprised chiefly trucks was 11,322 and outward 10,901 The total number of passengers for the four months exclusive of drivers of the automobiles was 3,056,596.

Four Lines of Traffic

The bridge has a capacity of 4,000 cars an hour. The greatest number handled so far by Customs officers is 1,800 cars an hour inward, and 1,200 cars an hour outward. The bridge takes care of four lines of traffic, and when it is heavy inward three lines and one outward are used. When the traffic is returning to the United States three lines outward and one inward are handled.

The Peace Bridge, between Fort Erie, Ontario, and Buffalo, New York. This illustration shows t

Fan Shape Outlet

The outlet of the bridge is fan shape, and there is parking space of about four acres, so that no cars are held at the outlet of the bridge. Officers are stationed in this parking space, and if for any reason an automobile is to be held, it is driven to the parking space and taken care of by the officers there. If any duty has to be paid the driver is required to go to the Customs Office. The traffic is not held up, and the streams are not interrupted.

The Customs Staff

The Customs staff last winter comprised 48 Officers, and on account of the Peace Bridge the staff this winter will be 60 officers.

Owing to the heavy traffic during the summer months 14 seasonal Officers also served from about May 15 to September 15.

Thorough Examination

All automobiles are examined, that is the officers question the occupants, and if they have any compartments in their car they are opened. At certain periods the officers ask the passengers to step out of the car, cushions and seats are raised, and a thorough examination made. The public is, of course, not aware when this will take place.

The largest number of cars handled in one day is slightly over 17,000.

Army of Commuters

There are many commuters at Fort Erie and Bridgeburg. In the neighbourhood of 8,000 families live along the river and lake shore in the summer months. The Department has provided a commuter's sticker. These stickers are applied to the windshield

tomobile travel over the new structure. Photograph by H. E. Woolever, Crystal Beach, Ont.

of a bonafide commuter who makes out his permit which is given for thirty days and which is renewed at the end of that time. This saves the officers much time, as commuters are crossing backwards and forwards every day. It is not necessary for them to make out a permit or deposit their license card, which always causes more or less delay both coming in and going back.

Total Bridge Traffic

The following figures compiled by F. T. Pattison, Collector of National Revenue at Bridgeburg, show the volume of traffic, both passenger and automobile from June 1 to September 30, over the Peace Bridge and the ferry at Fort Erie. The Peace Bridge statistics are:—

Canadian automobiles, Inward—18,764; Outward—18,718. Foreign automobiles, Inward—483,212; Outward—463,011. Other vehicles, mostly trucks, Inward—11,322; Outward—10,901. Passengers, Inward—1,534,839; Outward—1,521,757. Grand total, vehicles—1,005,992; Passengers—3,056,596. August saw the peak of automobile travel with 160,838 cars inward and 149,690 outward.

Over the Ferry

In addition there were carried by the New York-Ontario ferries plying betwen Buffalo and Fort Erie the following passengers and automobiles for the four months June-September:—Automobiles, Inward—29,469; Outward—28,584; Total—58,053. Passengers, Inward—286,826; Outward—289,969; Total—576,795.

The total automobile traffic for the bridge and ferry for the four months was 1,064,045 cars.

CUNNING DEVICES OF RUM RUNNERS

Discovery of Hidden Cache near Halifax by Preventive Officers

A NATIVE of Buctouche, N.B., having associated with himself a number of other rum runners, selected a spot on the Bedford Road about seven miles from the City of Halifax, where there is a vacant bungalow held under lease by one of the party, as a base for his operations.

F. W. Cowan, Chief, Customs Excise Preventive Service.

This bungalow is situated on the summit of a hill which overlooks the Bedford Road leading to and from Halifax, and has a clear view of the Bedford Basin, a beautiful and picturesque spot for a summer residence. The bungalow is surrounded by woods except the front view, although the building itself cannot be seen from the road in front, owing to the height of the bank. There are two brooks, one on each side of the hill, two hundred feet from the building.

On visiting the bungalow it was noticed that several pathways led to the woods in the rear of the building, and the spot formed a most suitable place for concealing liquor. Several searches that Customs-Excise Preventive officers made at this place failed to reveal any trace of liquor until one evening, when they went to look over the premises, they noticed a car on the Bedford Road, facing the city, with one man standing by it. This car was apparently waiting to be loaded; it was situated at the end of a pathway leading from the bungalow on the south side of the hill. The main entrance to the bungalow is situated at the north side where frequently the tracks of automobiles were noticed.

The officers passed the car and four men who were at the entrance, and proceeded about a quarter of a mile up the road. They then left their car and walked back on the shady side, so as to be in readiness for the truck, which it was evident the rum runners were expecting. One officer was left in charge of the Government car with instructions to report to the other officers as soon as the load came in sight. The four men waiting at the entrance to the bungalow saw the officers in spite of their endeavour to remain unnoticed, and promptly fled. One man ran in the direction of the bungalow where there were two other cars standing ready and awaiting their loads. The officers had powerful flashlights and the bungalow was searched from top to bottom without result, but a search of the bushes on the north side revealed a very complete cache.

A hole had been dug in the ground six feet deep and six feet in diameter, which would hold about two car loads. The top was covered with planks sunk in the ground, with a lid about four feet square, double planked, in which was affixed a tree of the same kind of growth in that vicinity. The original moss-covered sods were placed back over this cover, and not an ounce of the earth which was dug out of this pit could be seen anywhere. The tree referred to above was solidly attached to the heavy lid, making it as firm as it would be if supported by its

roots. The only approach to this hiding place was somewhat obscured on account of stones of considerable size, either left there or placed purposely so that a beaten path could not be visible.

Evidently the members of the party were in the act of loading the two cars as the lid of the cache was open and the pit about one-half full of boxes of whiskey and bags of gin. The officers seized the liquor and also an automobile, from which one of the gang had unloaded a case of whiskey, which was found where he had placed it, underneath the car.

LARGE ILLICIT STILL FOUND

Ingenious Methods to Hide Operations in Montreal

RECENTLY, officers of the Customs-Excise Preventive Service unearthed, in the east end of the city of Montreal, one of the largest illicit stills ever found in Canada. This plant was housed in a one-story substantial brick building built for this particular purpose, there being two basements below the level of the street where two large stills of foreign manufacture were found in operation together with ten wooden vats of seven hundred gallons capacity each. The value of the machinery and plant was in the neighbourhood of $30,000. On entering the building one was confronted with an elaborate equipment of machinery, tanks, pulleys, shafting, belting, etc., the operation of which presumably was for the manufacture of cellulose. All of the machinery, however, on the first floor was a camouflage to cover up the real plant, which was to be found in the basements below the street level.

To the uninitiated, however, getting from the ground floor to the sub-basement was no simple matter and it required a considerable amount of time and experimenting to find the one and only place to go below. At the rear of the building close to the wall was constructed a large steel dome or tank about 12 feet high and about 7 feet in diameter. To all appearances this tank was of solid construction, and there were many pipes leading out of it in various directions. After a time it was discovered that the top of the tank had a row of false rivets and that the dome could be raised up by a pulley. As this tank was constructed after the fashion of a cylinder, by raising the dome about 7 feet above the level of the tank an opening was found about 18 inches high and about $2\frac{1}{2}$ feet wide, which one was obliged to crawl through, feet first, on to an iron ladder, and after descending about 4 feet on to a platform and crossing to the other side, another ladder was found which led to the lower level, where these wooden vats were doing duty in the fermentation process of the manufacture of alcohol. All of the floors were constructed of concrete and in the sub-basement below the level of the vats two large stills, well equipped, were found in operation.

After the plant had been dismantled and all the machinery, etc., removed, the officers found in the yard adjoining the building, an iron pipe protruding from the ground, and after removing the cap strong fumes of alcohol were encountered. The process of digging up this pipe, with a view to finding out where it led to and where it commenced, followed through the yard to the street line where it was found that the pipe dropped down about ten feet to pass under the roadway, continued on the other side of the street and eventually reached an old church building, where at one time a large steel tank had been in use but unfortunately was removed before the officers reached the building. On following up this pipe it was found that it continued on past the church building to a deserted garage which appears to have been intended to house storage tanks for alcohol, so that the liquid could be taken away without the purchaser coming near the building which housed the still. The ingenious methods adopted to hide this plant and to provide an outlet for the manufactured article are probably without parallel in Canada.

DECISION OF EXCHEQUER COURT

Important Case re Borrowed Capital-Income Tax Division Notes

IN a recent decision of the Exchequer Court of Canada it was held that dividends paid on the fixed cumulative 8 per cent redeemable preferred shares of a company were not interest on borrowed capital, and therefore not an allowable deduction under Section 3 (1) (*h*) of the Income War Tax Act.

The company's capital was fixed by its letters patent at $4,000,000 divided into 20,000 common shares and 20,000 fixed cumulative 8 per cent redeemable preferred shares, all of the par value of $100 each.

The company had the right to redeem the preferred shares, in whole or in part, by agreement with its shareholders on the exchange or otherwise at the market price or at any other accepted price. Their charter provided, however, that all preferred shares outstanding in 1936 must be redeemed by the company at $110 and interest.

It was contended by the company that as it was obliged to redeem these shares at a fixed time, and at a fixed price, plus interest, the shares were in reality borrowed capital, and the dividends paid thereon were interest on borrowed capital and therefore an allowable deduction.

The Court held that the preferred shares formed part of the authorized subscribed capital, and were quite distinguishable from a bond, debenture or other form of borrowed capital, and accordingly the dividends paid were not deductible.

Inspection Completed

The annual inspection of the British Columbia offices has been completed. These offices are under the Inspectorship of C. H. Clendenning of Vancouver with sub-offices at Victoria and Nelson. The Vancouver staff has been re-organized and the following appointments have recently been made:—

R. D. Bowes, C.A., R. S. N. Whiting, C.A., R. D. Richardson, S. W. Ralls, D. A. Imrie, S. C. Ferguson, C.A., and R.D. Myers.

Death of W. J. Taylor

W. J. Taylor of the Toronto Staff, Income Tax Division, died on October 11, 1927.

The late Mr. Taylor entered the service on September 15, 1918. His first duties were confined to auditing Business Profits War Tax returns. With the completion of that work Mr. Taylor continued as a member of the staff as auditor and assessor of Income Tax Returns. He lived during the greater part of his life in Toronto, and his sons were active members of the Argonaut Rowing Club. Two of the sons served with C.E.F. overseas with distinction. One son was killed in action and the late Mr. Taylor received a silver cross in recognition of his son's services. Another son was decorated for distinguished service. Mr. Taylor was not ill for any length of time as he suffered a stroke on his way to the office on the morning of October 10, and died the following day. He will be greatly missed by his former confreres in the Income Tax Branch at Toronto.

J. O. Jones Transferred

J. O. Jones, sometime auditor on the Income Tax Staff of the Ottawa District under Inspector Kenyon Fellowes, has accepted a position as Assistant Inspector, Excise Division, London, Ontario.

Mr. Jones joined the Income Tax Staff on September 1, 1919, and his colleagues in the Ottawa office are pleased with the news of his new appointment.

Congratulations

Congratulations to M. F. Pridham, C.A., of the Income Tax Auditing Staff, Toronto, on his recent marriage to Miss G. Massingham.

NEW FAST PATROL BOATS

Recently Placed in Service in Nova Scotia Waters

MOST of the rum runners operating from St. Pierre lie off the coast of Cape Breton and Nova Scotia at distances anywhere from twelve to thirty miles. Under cover of fog and darkness they occasionally venture in closer to the shore, to permit of the lightering of cargoes into small motor boats. A number of craft have been seized lately for failure to report outwards in taking supplies to rum runners at sea.

During past weeks Customs Patrol Cruisers, *Bayhound*, *Vigilant*, *Grib*, *Constance*, *Bayfield*, *Baroff*, and *Margaret* have been kept continually on the move to prevent the landing of liquor along the coast. Much is expected of the two fast motor patrol boats *Beebe* and *Behave* recently placed in service with bases at St. Margaret's Bay and Mahone Bay. These boats are capable of a speed of 38 miles an hour. It is felt that the rum runners will have a busy time in the neighbourhood where these boats are doing patrol duty. The patrol boats in the vicinity of North Sydney and the Bras d'Or Lakes, Glace Bay, etc. have been doing effective work together with the smaller boats operating along the New Brunswick coast and in the Bay of Fundy.

In a short time it is expected that more fast cruisers and motor patrol boats will be in the service to augment the present fleet in Atlantic waters, and it is considered to be only a matter of time until rum running will be a most unprofitable business. It is the intention of the Department to enforce the Customs Laws and to prevent the landing of contraband liquor and other merchandise. Many schooners engaged in the rum trade during the past few years have given up the business and gone back to fishing or carrying legitimate cargoes.

Much contraband liquor landed in Nova Scotia and New Brunswick this year has been intercepted, and the fact that a cargo may be landed at times is no guarantee that it will ultimately reach the destination for which it was intended, as the law often steps in and takes possession of the goods in transit.

JUST AMONG OURSELVES

A record of Staff Promotions, Transfers, Additions and Deductions

SEPTEMBER—OCTOBER

ADDITIONS

NOVA SCOTIA

HALIFAX (Three Fathom Harbour): Graham, Lemuel, Customs Excise Enforcement Officer.

LUNENBURG (Mahone Bay): Holloway, Francis, Sub-Collector of Customs and Excise, L.S.

SYDNEY: Morley, C. G., Customs Excise Examiner.

NEW BRUNSWICK

MONCTON (Shediac): Frier, Arthur M. (O.A.S.), Sub-Collector of Customs and Excise, L.S.

ST. JOHN: Brown, Weldon, Ship Watchman.

WOODSTOCK (Centreville): McKenzie, F.K., Sub-Collector of Customs and Excise, L.S.

QUEBEC

ATHELSTAN (Covey Hill): Edwards, Colin B., Customs Excise Enforcement Officer.

LAKE MEGANTIC: Michaud, Theodore, Customs Excise Examiner.

MONTREAL: F. T. Curley, Assistant Appraiser of Fruits.

SHAWINIGAN FALLS: Lord, Paul, Customs Excise Clerk.

ONTARIO

KITCHENER: Schweitzer, Olive, Stenographer, Grade 2.

SAULT STE MARIE (Thessalon): McGuire, M.P., Sub-Collector of Customs and Excise, L.S.

WINDSOR (Walkerville): Routly, W. F. (O.A.S.), Messenger; Richard, N. J., Customs Excise Examiner.

MANITOBA

WINNIPEG: Lovesey, R. D. (O.A.S.), Clerk, Grade 1; Lunney, Wm. G. (O.A.S.), Customs Excise Examiner; MacKay, Miss Jean C., Typist, Grade 2.

WINNIPEG (Port Nelson): Hellofs, John H., Customs Excise Enforcement Officer.

BRITISH COLUMBIA

VANCOUVER: Savage, Douglas, Messenger; Stuart, R. B. (O.A.S.), Customs Guard; Tong, Chow T., Special Customs Excise Enforcement Officer.

E. S. BUSBY, Chief Inspector of Customs and Excise.

ADMINISTRATIVE

BOARD OF CUSTOMS: Blight, S. (O.A.S.), Clerk, Grade 2; Dillon, John, (O.A.S.) Clerk, Grade 2; Kittle, Miss Esther, Stenographer, Grade 2; Matley, F. W., Clerk, Grade 2; Robertson, T. W. (O.A.S.), Clerk, Grade 2; Robitaille, Cecile, Stenographer, Grade 2.

INSPECTION: Chamberlain, Geo. J.; Charlesworth, Frank (O.A.S.); Duffy, Leo. F. (O.A.S.); Finlayson, Farquhar; Guilfoyle, Emmet A.; Jones, John Owens (O.A.S.); Leaf, Geo. Nelson (O.A.S.); Lymburner, Chas. E.; Macfie, John D. A. (O.A.S.); Matta, J. Frederick (O.A.S.); Meadowcroft, Jas. W. (O.A.S.); Renaud, Pierre, A.; Assistant Inspectors of Customs and Excise; Robinson, Elcanor, Stenographer, Grade 2.

PREVENTIVE SERVICE: Berger, Const. M. T. (R.C.M.P.); Leveille, Const. L. J. (R.C.M.P.); Customs Excise Enforcement Officers; Mulhall, Sgt. Wm., (R.C.M.P.), Acting Customs Excise Enforcement Officer.

SPECIAL PREVENTIVE SERVICE: Allain, David, V.; Anthony, M. F. E.; Belisle, J. R.; Dussault, Gilles; Gates, Ralph B.; Lloyd, C. G.; Menard, Arthur; McLeod, Colin; Oakes, Joseph; Palmer, Ernest J.; Paxton, Chas. Arthur; Rehfeld, E. R.; Riepert, Arthur Wm.; Soucie, Eddie F.; Stright, W. H.; Tracey, M. D.; Special Customs Excise Enforcement Officers; O.Neil, Arthur, Master, Customs Patrol Boat *Beebe;* Publicover, Chas. W., Master, Customs Patrol Boat *Behave;* Bouchard, Mary S., Stenographer, Grade 2; Hutchins, Muriel, Stenographer; Wolfe, Norman, Typist, Grade 2.

DEDUCTIONS

NOVA SCOTIA

MIDDLETON (Port George); Slocomb, Jas., Sub-Collector of Customs and Excise, L.S.

PORT HAWKESBURY (West Bay): McInnes, A. A., Customs Excise Enforcement Officer.

QUEBEC

ATHELSTAN (Hemmingford): Benoit, B. R., Customs Excise Examiner, L.S., (Herdman's Corners): Oliver, J., Customs Excise Enforcement Officer.

LAKE MEGANTIC (Notre Dame de Bois): Dubois, P., Customs Excise Enforcement Officer.

MONTREAL: Beaulac, A. D., Customs Excise Clerk; Butler, Tobias, Senior Customs Excise Examiner; Martin, Romeo, Customs Guard; Trottier, J. B., Customs Guard.

QUEBEC (Amherst Harbour): Painchaud, C. F., Sub-Collector of Customs and Excise, L.S.

SHERBROOKE: Houle, Marie-Rose, Stenographer, Grade 2.

SHERBROOKE (Armstrong): Roy, R., Customs Excise Enforcement Officer.

SUTTON (Mansonville): Lamothe, Leo, Customs Excise Examiner.

ST. JOHNS (Frelighsburg): Rennie, J. G., Customs Excise Examiner, L.S. Outport;
(Lacolle): Pare, E. A., Customs Excise Examiner;
(Noyan): Blandford, S., Customs Excise Examiner.

ONTARIO

BRIDGEBURG: Conley, A. R.; Everingham, R. W.; Fraser, J. A.; Glynn, C. L.; Goulding, H. C.; Hocking, Fred.; Johnston, R. S.; Marshman, J. E.; Murphy, J. W.; Sherk, Austin; Customs Excise Examiners; Climenhaga, O. W., Customs Excise Clerk;

BRIDGEBURG (Crystal Beach): Nicols, C. E.; Teal, U. C.; Customs Excise Examiners.

BROCKVILLE: Shotter, F. C., Customs Excise Examiner.

HAMILTON: Burke, R. J., Customs Excise Clerk.

LONDON: Pugsley, F. C., Customs Excise Examiner.

NORTH BAY (Moose Factory): Ray, Geo. R., Sub-Collector of Customs and Excise, L.S.;
(Timagami): Connelly, S. M., Customs Excise Enforcement Officer.

ORILLIA (Bala): Jackson, S. McT., Customs Excise Enforcement Officer;
(Huntsville): Moir, W. C., Customs Excise Enforcement Officer;
(Lake Joseph): Hudson, John, Customs Excise Enforcement Officer.

PARRY SOUND: Saltiel, A. E., Customs Excise Clerk.

PRESCOTT: Freeman, G. F., Relyea, D. M., Customs Excise Examiners.

ST. CATHARINES: Johnston, H. J., Cashier and Computing Clerk.

TORONTO: Leslie, L. A., Searle, B., Customs Excise Clerks.

TORONTO (Milton West): Stewart, Robert, Postmaster.

WINDSOR: Wetmore, Mrs. M. G., Special Customs Examiner (Female).

MANITOBA

BRANDON (Deloraine): Morton, L. H., Sub-Collector of Customs and Excise, L.S.

EMERSON: Root, L. P., Root, H. A., Customs Excise Examiners.

WINNIPEG: Arthur, James, Customs Excise Examiner.

WINNIPEG (Port Nelson): Stangroom, B. J., Customs Excise Enforcement Officer.

ALBERTA

EDMONTON: Sims, T. C., Stevenson, W. R., Customs Excise Examiners.

EDMONTON (Edson): Leydon, John, Sub-Collector of Customs and Excise, Grade 1.

BRITISH COLUMBIA

PRINCE RUPERT (Stewart): Cameron, W. C., Sub-Collector of Customs and Excise, Grade 1.

VANCOUVER: Hewitt, S. S., Customs Excise Clerk.

ADMINISTRATIVE

BOARD OF CUSTOMS: Dixon, Miss G., Stenographer, Grade 2; Hancox, G. H., Clerk, Grade 2.

INSIDE SERVICE: Fogarty, T., Stenographer, Grade 2, Loranger, J. M. J., Clerk, Grade 2; Lyon, Mrs. A. V., Principal Clerk.

INSPECTION: Copeman, Leslie, Assistant Inspector of Customs and Excise; Ware, J. A., Customs Excise Examiner.

PREVENTIVE SERVICE: Doiron, Wilfred, Special Customs Excise Officer, Grade 1; Kitts, G. J., Clerk, Grade 2; Birtwistle, A. (R.C.M.P.); Exley, W. S. (R.C.M.P.); Labonte, V.; Robinson, T. J. (R.C.M.P.); Saunders, F. (R.C.M.P.); Customs Excise Enforcement Officers.

SPECIAL PREVENTIVE SERVICE: Ritchie, Grace, Stenographer, Grade 2; Kenalty, F. P.; Lapointe, Leonard; Ouellette, P. E.; Customs Excise Enforcement Officers; Allen, W. J. R.; Anderson, W. A.; Urquhart, Wm.; Special Customs Excise Enforcement Officers.

PROMOTIONS

QUEBEC

MONTREAL: Dalpe, J. N. W., Clerk, Grade 1 to Customs Excise Examiner.

QUEBEC: Laramee, Gaston, Customs Excise Clerk to Express and Postal Computing Clerk.

ONTARIO

BRANTFORD: Young, Walter E., Customs Excise Clerk to Express and Postal Computing Clerk.

BRIDGEBURG: Brown, E. B., Customs Excise Clerk to Express and Postal Computing Clerk.

HAMILTON: Appleton, W. B., Customs Excise Clerk to Express and Postal Computing Clerk.

Temple, Herbert W., Computing Clerk to Chief Customs Excise Clerk.

KITCHENER: Rogers, H. A., Customs Excise Examiner to Express and Postal Computing Clerk.

LONDON: McCoubrey, J. R., Customs Truckman to Customs Excise Examiner.

NIAGARA FALLS: Whittaker, H., Customs Excise Examiner to Express and Postal Computing Clerk.

SAULT STE MARIE: Levie, Frank E., Customs Excise Clerk to Express and Postal Computing Clerk.

WINDSOR (Walkerville): Fry, John, Customs Excise Examiner to Customs Excise Cashier.

Gignac, L. A., Customs Truckman to Customs Excise Examiner.

MANITOBA

WINNIPEG: Hutton, John, Customs Excise Clerk to Express and Postal Computing Clerk.

BRITISH COLUMBIA

PRINCE RUPERT: Smith, Oscar I., Customs Excise Clerk to Cashier and Computing Clerk.

VANCOUVER: Smyth, J. D., Customs Warehouse Keeper to Express and Postal Computing Clerk.

ADMINISTRATIVE

BOARD OF CUSTOMS: Cohen, Jos., Clerk, Grade 2 to Clerk, Grade 3; Frost, L. E., Clerk, Grade 2 to Clerk, Grade 4; Thomas, L. F., Clerk, Grade 2 to Clerk, Grade 3.

INSIDE SERVICE: Berton, J. F., Principal Customs Excise Checking Clerk to Head Clerk; Brooks, B. L., Clerk, Grade 3 to Clerk, Grade 4; Flewellyn, M. E., Stenographer, Grade 2 to Stenographer, Grade 3; MacNeill, C. C., Principal Customs Excise Checking Clerk to Head Clerk.

INSPECTION: Graham, Gordon, Assistant Inspector of Customs and Excise to Inspector of Customs and Excise.

TRANSFERS

Allingham, F., Customs Excise Examiner, Toronto, to Freight Examiner, Bridgeburg (Black Rock).

Carson, F. W., Freight Examiner, Bridgeburg (Black Rock), to Customs Excise Examiner, Toronto.

Johnstone, J., Special Customs Excise Enforcement Officer, Welland, to Special Customs Excise Enforcement Officer, Port Dover.

Kenny, C. G., Customs Excise Clerk, Swift Current, to Customs Excise Clerk, Moose Jaw.

Longtin, H., Assistant Inspector of Customs and Excise, Inspection (Montreal), to Assistant Inspector of Customs and Excise, Montreal.

Norris, Frederick, Special Customs Excise Enforcement Officer, Montreal, to Special Customs Excise Enforcement Officer, Toronto.

Seneeal, L. R., Customs Excise Examiner, Montreal, to Customs Excise Examiner, Windsor.

Warwick, F., Sub-Collector of Customs and Excise, Grade 1 Outport, Fernie (Michel), to Customs Excise Clerk, Vancouver.

PROMOTIONS AND TRANSFERS

Brais, Marie; Stenographer, Grade 3, Port of Montreal, to Clerk, Grade 4, Inspection (Montreal).

Hooper, J. A. V., Clerk, Grade 3 (Statistics), to Clerk, Grade 4, (Appraiser's).

MacMillan, A. F., Senior Customs Excise Clerk, Port of Ottawa, to Assistant Inspector of Customs and Excise, Inspection.

Vechsler, J., Clerk, Grade 3, (Statistics), to Clerk, Grade 4, (Appraiser's).

Wilkie, J. L., Assistant Inspector of Customs and Excise, Hamilton, to Special Inspector of Customs and Excise, Ottawa.

THE LETTER BAG

The National Revenue Review is issued on or about the fifteenth day of each month. Correspondence for the "Letter Bag" should reach the Editor not later than the last week of each month.

Address all communications to The Editor, National Revenue Review, Connaught Building, Ottawa.

From the Firing Line

A letter on behalf of the Dominion Customs and Excise Officers Association, by Robt. Colvin, President, R. P. Daigle, Vice-President and T. H. Burns, Secretary-Treasurer, states in part:—

To the men outside, on the firing line so to speak, coming in daily contact with importers, tourists and the public generally in the performance of their duties as Customs and Excise officers, the kindly and encouraging message of the Minister in the first issue of The Review is much appreciated.

His assurance of support to those performing their duties without fear or favour is noted with satisfaction. In turn, faithful, loyal and efficient service is pledged, for the future, as in the past.

To give the best that is in them in unswerving allegiance to duty, is their aim; to build up a record as the most able and efficient staff of the public service is their ambition. In return fair treatment and adequate compensation are asked.

Within the past few years, many improvements are noted in salaries and conditions, due largely to the amicable relations between headquarters and the outside service.

Questions and Answers

The Sub-Collector at Penetanguishene, Ontario, writes:—

I wish to compliment you on the general appearance of the *Review*, and the scope of the subjects treated. It is a move in the right direction, and will be appreciated by every member of the staff throughout Canada. I believe if space were devoted to enquiries and answers a very useful purpose would be served.

Editor's Note.—Space will be allotted in each future issue under the heading of "Questions and Answers." Questions relating to individual cases of salary and classification will not be dealt with by the *Review*. Enquiries respecting Customs, Excise, and Income Tax procedure, and other relevant matters of general interest will be received and, if possible, answered.

Promotional Transfers

From H. Underwod, Customs-Excise Clerk, North Bay, comes the suggestion that a system of promotional transfer, as practised by the Banks in Canada, be adopted. On this point Mr. Underwood writes:—

This, in my opinion, is the solution of the problem of stagnation in promotion which exists in the Customs outside service. The chances for promotion of a member of a staff at say one of the small ports or of an outport are very slim, as there is no interchange between ports or outports when vacancies occur. I give for instance this particular port. We have here a Collector, one Cashier and Computing Clerk, two Customs Excise Clerks and one Customs Excise Examiner. The staff are practically young men, with the exception of the Collector. In the event of the Collector retiring it opens up one vacancy for promotion, leaving the two junior clerks as before. Then the chances of another vacancy might not occur for years. The idea I would like to bring before readers is that with a system of promotional transfer the chances of promotion would be increased, whereas at present in the small ports and outports the officers are at a standstill as regards promotion. Nothing adds incentive to duties more than the prospect that work, well and truly done, will bring its reward. What do

the readers think about this subject? We now have a magazine of our own; let us use it to air our views. Let our superiors see that we have the betterment of the service at heart and that we strive for higher positions, if our ability deserves.

Question of Classification

A letter has been received by the Editor, signed by an officer in the Inside Service, setting forth the facts of his employment and suggesting that the nature of his duties called for a higher classification. The officer in question was transferred to the Department of National Revenue from another branch of the Civil Service, as a Clerk-Stenographer. In his letter the officer contended that his present duties were equivalent to those of Clerk, Grade 4. His maximum yearly salary is $1,500.

Editor's Note.—Matters pertaining to the classification of individuals are not proper topics of discussion in the *Review*. They should follow the usual departmental channel. The Editor finds that the case of the officer in question was referred to the Civil Service Commission in May last, and the decision of the Commission was reported to him by letter.

Thinks Success Assured

Frank E. Groves, Assistant Inspector of Customs and Excise, St. John, N.B., writes in part:—

The first number of the *National Revenue Review* has just come to hand. A cursory glance through its pages, the matter treated, its style, and, above all, the nattiness of the publication itself, convinces me that such a review fills a long felt want in the ranks of National Revenue officers generally, and that its success is assured.

Apart from the treatment of departmental affairs, (an education in itself for those anxious to enlarge the scope of their knowledge and understanding of the varied duties of their office), there is to be found such useful information as Staff personnel and their respective positions at Ottawa, a boon to all officers of the Service charged with the duty of conducting correspondence, and that other "personal touch" "Just among Ourselves." The "Successful Officer" is also very good.

Personally I cannot find words expressive of my appreciation of the initial number of the *Review*, a happy augury for its continued success in the promotion of understanding, goodwill, harmony, efficiency, and a spirit of camaraderie so essential to an organization of such proportions and importance.

He Wants Jokes

A National Revenue officer writes: "May I suggest that we have a 'Joke Column' in your excellent magazine?"

He submits the following as an alleged sample:—

Customs Examiner at border: "Have you anything to declare?"

Man (Emphatically): "No, sir."

Examiner searches man's baggage and finds two cartons of cigarettes, five silk dresses and other new and intimate articles of feminine apparel.

Man: "I am innocent! This must be my wife's club bag. I'm a travelling salesman. She returned to Canada ahead of me, and apparently took my bag by mistake."

From Granby, Quebec

Horace L'Ecuyer, Customs-Excise Examiner at Granby, Quebec, thanks the Department for the French Edition of the *Review*. He is sure the *Review* will be very useful to all members of the Service.

The Excise Division of the Department of National Revenue has issued consolidated Departmental regulations dealing with Denatured Alcohol and Specially Denatured Alcohol. All previous circulars and regulations heretofore issued for governance of the manufacture and sale of Denatured and Specially Denatured Alcohol are cancelled in so far as they may be inconsistent with these regulations.

OPENED AND CLOSED

The following changes have been made in the Outports and Preventive Stations:—

Bamfield, B.C.—A Preventive and Collecting Station under the survey of the Port of Victoria, B.C. established as a Manifesting Station, effective October 1, 1927.

Little Narrows, N.S.—A Preventive Station under the survey of the Port of Baddeck, N.S., closed, to take effect on and after November 1, 1927.

Bath, N.B.—A Preventive Station under the survey of the Port of Woodstock, N.B., closed, on and after November 1, 1927.

West Chezzetcook, N.S.—A Preventive Station under the survey of the Port of Halifax, N.S., closed, to take effect on and after November 1, 1927.

East Chezzetcook, N.S.—A Preventive Station under the survey of the Port of Halifax, N.S., closed, on and after November 1, 1927.

Three Fathom Harbour, N.S.—Established a Preventive Station under the survey of the Port of Halifax, N.S., from and after September 27, 1927.

River de Chute, N.B.—Established as a Preventive Station under the survey of the Port of Woodstock, N.B., on and after September 1, 1927.

COURTESY AT ALL TIMES

Officers whose duty it is to prevent smuggling on the border have the onerous duty of examining the baggage and sometimes searching the person of those entering Canada. Naturally the traveller resents any seizure of goods. It is felt, however, that the public at large appreciates the fact that the duty of these officers is an exacting one. Employees of the National Revenue Department are instructed to be courteous under all circumstances.

WHEAT AND NEWSPRINT EXPORTS

Figures prepared by the Statistical Branch of the Department of National Revenue show that wheat and newsprint were the two principal exports in September last. The exports were: Wheat, $19,798,000 and Newsprint, $11,054,000. Other principal exports were: Planks and Boards, $5,266,040; Wood Pulp, $4,074,215; Wheat Flour, $4,648,879; Fish, $3,174,568; Cheese, $3,887,836; Automobiles and parts, $2,507,503; Furs, $1,762,256; Meats, $2,209,596.

Principal importations for September were: Fresh Fruits, $2,412,948; Sugar, $2,829,203; Tea, $1,039,916; Crude Rubber, $1,518,876; Cotton and manufactures, $3,636,700; Flax and jute and manufactures, $1,154,024; Silk and manufactures, $2,540,561; Wool and manufactures, $3,908,331; Farm implements and machinery, $3,941,257; Automobiles and parts, $4,727,310; Coal and Coke, $5,918,079; Petroleum and products, $5,791,936.

A WORD TO THE WISE

It cannot be denied that in the constantly changing personnel of a department whose employees are located all over the Dominion, numbering in the vicinity of fifty-five hundred and ranging in rank and corresponding remuneration from messengers and landing waiters to administrative officers, there will always be an occasional officer whose attitude towards the settlement of his financial obligations is careless, and sometimes—though rarely—designedly neglectful.

So far as the department is concerned, it cannot fairly be required to assume responsibility for the indebtedness of members of its staff, but, on the other hand, its policy is to deal drastically with cases of very apparent neglect and where little or no disposition is shown to effect settlement. Employes of the department who persistently refuse or habitually neglect to pay accounts due for personal or domestic expenses cannot expect to be retained in the service.

Excise seizures effected by the Preventive Service in September last totalled 97, of a value of $19,580.

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF OCTOBER AND SEVEN MONTHS ENDED OCTOBER 31st, 1926 AND 1927

	Unit	October, 1926		October, 1927	
		Quantity	Value	Quantity	Value
			$		$
Total Value of Exports (Canadian Produce)			130,279,870		103,884,933
Total value of Exports (Foreign Produce)			1,209,331		1,936,361
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	30,573,105	43,527,390	19,429,654	25,571,490
Newsprint	Cwt.	3,190,177	10,434,174	3,185,686	10,461,411
Planks and boards	M. ft.	197,833	5,756,927	181,861	5,147,353
Wood pulp	Cwt.	1,832,648	4,633,043	1,447,947	3,707,222
Wheat flour	Brls.	962,713	6,527,342	898,798	5,905,511
Fish	Cwt.	434,677	4,219,267	318,033	2,946,001
Cheese	Cwt.	234,489	4,139,877	209,435	4,467,560
Automobiles and parts	$		3,792,828		2,347,268
Furs	$		897,236		872,363
Meats	Cwt.	141,937	2,725,105	170,963	2,812,692
Total value of Imports, entered for Home Consumption			88,127,214		93,923,421
Free goods			31,730,861		33,954,100
Dutiable goods			56,396,353		59,969,321

	Unit	Seven months ended October 31st, 1926		Seven months ended October 31st, 1927	
		Quantity	Value	Quantity	Value
			$	$	
Total value of Exports (Canadian Produce)			693,146,830		666,707,492
Total value of Exports (Foreign Produce)			8,322,269		12,077,257
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	119,284,081	178,311,585	117,060,670	163,571,025
Newsprint	Cwt.	19,874,279	65,311,673	21,293,291	69,694,377
Planks and boards	M. ft.	1,296,364	38,025,228	1,336,277	37,205,373
Wood pulp	Cwt.	11,449,501	29,502,940	10,585,827	27,726,242
Wheat flour	Brls.	5,449,861	37,844,636	4,605,407	30,512,172
Fish	Cwt.	1,722,058	18,952,993	1,573,605	18,093,142
Cheese	Cwt.	946,264	17,345,734	757,795	15,057,056
Automobiles and parts	$		18,198,586		16,902,235
Furs	$		10,388,914		12,738,872
Meats	Cwt.	783,018	16,860,198	880,154	15,199,352
Total value of Imports, entered for Home Consumption			597,331,290		645,401,438
Free goods			214,634,824		228,886,981
Dutiable goods			382,696,466		416,514,457

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF OCTOBER, 1926 AND 1927

——	1926	1927	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	13,905,421 31	14,484,522 71		
Less Refunds and Drawbacks	1,401,133 90	1,476,825 47		
Net	12,504,287 41	13,007,697 24		503,409 83
Excise Taxes	9,866,713 18	2,214,537 13		
Less Refunds and Drawbacks	122,026 84	114,434 50		
Net	9,744,686 34	8,100,102 63	1,644,583 71	
Excise Duties	4,610,060 08	5,423,005 45		
Less Refunds and Drawbacks	80,243 44	49,398 91		
Net	4,529,816 64	5,373,606 54		843,789 90
Sundry Collections	108,950 36	137,337 31		
Less Refunds and Drawbacks	10 90	52 80		
Net	108,939 46	137,284 51		28,345 05
Net Totals	26,887,729 85	26,618,690 92	1,644,583 71	1,375,544 78
Net Decrease				269,038 93

TOTALS FOR SEVEN MONTHS

——	1926–27	1927–28	Decrease	Increase
	$ c	$ c.	$ c.	$ c.
Customs Duties	92,629,156 50	100,204,952 88		
Less Refunds and Drawbacks	9,563,229 84	9,056,381 94		
Net	83,065,926 66	91,148,570 94		8,082,644 28
Excise Taxes	61,495,131 71	54,286,287 01		
Less Refunds and Drawbacks	542,632 65	844,238 58		
Net	60,952,499 06	53,442,048 43	7,510,450 63	
Excise Duties	29,683,064 84	34,521,306 72		
Less Refunds and Drawbacks	436,574 18	435,659 30		
Net	29,246,490 66	34,085,647 42		4,839,156 76
Sundry Collections	597,678 43	876,254 78		
Less Refunds and Drawbacks	133 08	609 56		
Net	597,545 35	875,645 22		278,099 87
Net Totals	173,862,461 73	179,551,912 01	7,510,450 63	13,199,900 91
Net Increase				5,689,450 28

INCOME TAX DIVISION

INCOME TAX REVENUE

—	October, 1926	October, 1927	Decrease	Increase
	$ cts.	$ cts.	$ cts.	$ cts.
Net Collections	373,647 71	1,372,959 04		999,311 33

REVENUE RECEIVED UNDER "THE SPECIAL WAR REVENUE ACT"

—	October, 1926	October, 1927	Decrease	Increase
	$ cts.	$ cts.	$ cts.	$ cts.
Net Collections	47,896 91	35,622 00	12,274 91	

Totals for Seven Months

—	1926-27	1927-28	Decrease	Increase
	$ cts.	$ cts.	$ cts.	$ cts.
Net Collections	43,261,475 24	49,620,752 80		6,359,277 56

Totals for Seven Months

—	1926-27	1927-28	Decrease	Increase
	$ cts.	$ cts.	$ cts.	$ cts.
Net Collections	123,895 47	119,272 85	4,622 62	

A Civil Servant should be a *Civil* Servant.

The only men who succeed by watching clocks are to be found in jewellery stores.

Initiative, industry, integrity and courtesy are bound to win recognition and advancement in the National Revenue Service.

It must be remembered always that the success of the various services of the Department depends upon the work of each individual officer.

He who works well and efficiently never goes unnoticed.

There is no short cut to success in the Department of National Revenue. The main road has to be travelled by all. Only by constant application to the day's duties, honest and sustained effort, and faithfulness in the performance of tasks can promotion be expected.

Printed by F. A. ACLAND, King's Printer, Ottawa, Canada

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The National Revenue Review

Best Wishes for Christmas and the New Year.

W. R. Euler

December, 1927

Vol. 1 — No. 3

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
THE HONOURABLE W. D. EULER, P.C., M.P.

Minister's Secretaries — WM. IDE. / DAVID SIM.

Commissioner of Customs, R. W. BREADNER.

Commissioner of Excise, G. W. TAYLOR.

Commissioner of Income Tax, C. S. WALTERS.

Assistant Commissioner of Customs, C. P. BLAIR.

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G. W. TAYLOR, Commissioner of Excise.

C. S. WALTERS, Commissioner of Income Tax.

C. P. BLAIR, Assistant Commissioner of Customs.

J. A. RUSSELL, Commissioner of Tariff.

Secretary, R. B. MCDOUGALD.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. 1 OTTAWA, DECEMBER, 1927 No. 3

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

The Season's Greetings

THROUGH the medium of the REVIEW, Mr. R. W. Breadner, Commissioner of Customs, Mr. George W. Taylor, Commissioner of Excise, Mr. C. S. Walters, Commissioner of Income Tax, and Mr. Charles P. Blair, Assistant Commissioner of Customs, desire to convey to each individual officer of National Revenue their sincere and hearty good wishes for a Happy Christmas-tide and for Prosperity in the New Year. The REVIEW is a personal and intimate link between the executives at headquarters and the men at the ports and outports, the sea and land patrol forces, and those in the lonely places and the busy cities. Each officer has a specific duty to perform, and the manner of its performance is bound to reflect credit or discredit on the Service as a whole. That fact is inescapable. The dying year sees the reorganized Department forging ahead; "esprit de corps" is marked, and the year about to be born bids fair to be a notable one in things accomplished and betterments instituted. The pages of the REVIEW are opened hospitably to all who have anything to communicate for the benefit of the Department in general, and the improvement of the service to the public. And so once more; the old wish:—

"A Merry Christmas and a Happy New Year."

Courtesy

COURTESY at all times is required of National Revenue officers in the discharge of their duties. The following is an extract from a letter received from Mr. Leon Frazer, Secretary of the Tourist Association of Ontario:—

"The writer was further instructed to convey an expression of appreciation of the courteous treatment accorded by the Department's Officials at ports of entry to the many thousands of visitors with whom they come into personal contact."

Faithful Officer Gone

EDWARD Albert Force, for many years Sub-Collector at Lacolle, Quebec, died recently. The late Mr. Force, who was in his 67th year, was a familiar figure on the frontier, Lacolle being on the King Edward Highway, close to the New York State line. To the automobile travelling public the late Mr. Force was well known, and his courtesy and devotion to duty were marked. Mr. Force was born at Lacolle and resided there for the greater part of his lifetime. He is survived by his widow and ten children.

The Days of Auld Lang Syne

IN going through some old Departmental papers the Editor found an older and long forgotten brother of the National Revenue Review, born over fifty years ago. Wedged between a couple of bluebooks, hoary with ripe and musty old age, was a little paper-covered pamphlet, four by six inches, containing fifty pages, bearing on the outside cover the legend:—"Instructions for Officers of Her Majesty's Customs of the Dominion of Canada. Approved by Order in Council, 14th June, 1875. Hon. Isaac Burpee, Minister of Customs, James Johnson, Commissioner of Customs, Ottawa, 1875." On the back cover is the following:—"Privy Council Chamber, Ottawa, 14th June, 1875. I hereby certify that the foregoing instructions were submitted to and approved by His Excellency, the Administrator of the Government in Council, on the 14th June, 1875. W. A. Himsworth, Clerk, Privy Council."

The yellow pages of this little forerunner of the Review and the quaint phraseology were like a fragrant breath of the long ago. The inaudible and noiseless foot of time pads on relentlessly; the years slip by, all things change and vanish. This modest, unassuming, and well-thumbed book of instructions covered by the dust of half a century, was issued at a time when the annual Customs revenue was approximately fifteen million dollars and the officers numbered a few hundred. The Department has now grown to lusty and virile manhood.

* * * * *

The preface of this quaint book of instructions, signed by Mr. Johnson, the Commissioner of that day and generation, sets forth that it was expected every officer of whatsoever rank would make himself thoroughly acquainted with the whole, not confining his examination to the part which directly concerned his own office. There was to be no skipping of those fifty printed pages; no cursory glance at the prescribed duties of tide-waiters or lockers and then pitch the thing in a drawer of the desk to be forgotten. Oh no! The attention of all officers was drawn to the fact that the instructions were printed and prepared in a convenient form and size "for carrying them about the person, so they can be easily consulted at any time." The thing was obviously intended to be carried "on the hip."

The general instructions to all officers were pertinent and much to the point. One of them dealt with a very touching theme, viz,—the borrowing of money. In those days, as now, the chap who wanted "two until payday" was apparently not unknown, and a solemn warning was given to the effect that "Officers are prohibited from borrowing money from merchants or others having business to transact at the Customs House, and also from any officer of inferior rank." Also if an officer was arrested for debt, or became insolvent, and had to seek relief in a Bankrupt or Insolvent Court, the Collector was called upon to advise the Commissioner of the fact without delay.

* * * * *

Two paragraphs are devoted to absence from duty owing to illness or other causes. One provides that in cases of "alleged" sickness (there is rather a nasty ring to that word "alleged," is'nt there?) a medical examination will be made by such duly licensed physician as the Minister may select."

As for hours of work they would appear to have been longer than they are to-day. It was laid down that "the hours of attendance to which all officers shall hold themselves liable are from 8 o'clock a.m. to 1 o'clock p.m., and from 2 to 6 o'clock p.m., and any duties performed within these hours cannot be classed as extra."

All officers had to sign attendance books fifty years ago. In those days it was quaintly called "an appearance book" and strict instructions were issued in regard to signing on and signing off.

* * * * *

One paragraph of the general instructions is just as pertinent to-day as it was fifty-one years ago and should be observed implicitly. It reads:—

> "It is the imperative duty of all officers of Customs to demean themselves with civility to all persons with whom they have any intercourse in the execution of their official duty, and to be careful that, in the despatch of business no undue preference be shown, but that the business of merchants or others be always attended to in proper turn, using such promptitude therein as may be consistent with the requisite accuracy of entries and all other official documents. Indulgence in intoxicating drinks, and use of profane or otherwise offensive language, will be regarded as among the most serious derelictions of duty."

The wording is quaint and old-fashioned, but the instruction stands as good to-day as it did in 1875, and must be just as rigidly observed. Incidentally there is a further note regarding "intoxicating drinks" for in the Section devoted to "Instructions to Lockers" appears an illuminating paragraph reading:—"They are not to allow tippling in the warehouses or vaults by Revenue officers or others, and if they be found guilty of drunkenness while on duty they shall be dismissed."

* * * * *

An interesting point which shows the growth of Customs business to-day is to be found in the Instructions to Collectors. It is set out that the Collector of Customs being "the chief executive of the port, is responsible for the collection of all moneys." In large ports, however "where the transactions are so numerous as to render it impossible for the Collector personally to receive the cash, that duty may be assigned to a clerk who may be called the cashier."

Other times, other manners. If the Collector at any large port had to receive the cash personally to-day the traffic policemen would be called to handle the long lines.

This little faded predecessor of the Review is a fragrant breath of the days of Auld Lang Syne. Now it has been brought again to the light of day, its sere and yellow leaves have found a permanent abiding place of honour with the first issue of the National Revenue Review in the drawer of the Editor's desk.

No Intermediary Needed

IT has come to the attention of the Department that certain Agencies have commenced operations, representing to licensees that their sales taxes have been considerably overpaid, and suggesting a contract by which, if moneys are refunded as a result of the operations of the Agencies, a certain fixed percentage of the amount recovered will be paid by the licensees to the Agency, for the work performed.

The Department assumes no responsibility whatever for statements made by such Agencies, and desires to have made clear to taxpayers that Departmental officers are available who will advise them on all points pertaining to taxation, particularly as to whether their method of calculating the tax is correct, on application to the Department or to the nearest Collector of National Revenue.

Further, the Department does not wish to obtain or hold moneys not properly due, and will pay all rightful claims of licensees on presentation, without said claims being necessarily prepared or presented by intermediaries.

Officers of National Revenue are requested, in cases which may come to their attention, to give the taxpayer all advice and assistance possible in the interpretation of either past or present Acts, and to make clear that the Department is only interested in obtaining moneys legally due, and is ready and willing to refund legitimate overpayments, without the payment of any percentage or fee therefor to anyone.

The Department will be glad to furnish rulings to licensees on any points concerning which they may be in doubt.

HERE AND THERE

It is advisable always to use the right word in the right place. Not long ago an officer of National Revenue in the Outside Service received a visitor on official business and ushered him into the office of the Chief. The matter was straightened out immediately, but the Chief, sending for the Officer, remarked:—"Why did you not deal with so simple a question yourself, instead of putting the caller to the trouble of being obliged to see me?" "Oh," replied the officer: "I always believe that discrepancy is the better part of valour."

The season is at hand when someone is bound to inform you once more, with an air of imparting original and first hand information, that the wife of Santa Claus is "Mary Christmas."

The question has arisen as to what becomes of the many-hued ties which the fathers of Canada find in their Christmas stockings. Unfortunately some of them are worn.

A letter has been received by the Editor from one who has a flair for poetry, asking for a definition of "free verse." From personal experience "free verse" may be said to be something for which it is very difficult to secure payment.

Overhead in the corridor of the Connaught Building:—

"Are you going to ski this year, dear"?

"I don't think so; to me it is not a winter sport, but just a 'fall' pastime."

The time for New Year resolutions is at hand. Let every National Revenue officer resolve to give continued courteous and efficient service.

It's not the man that has the most,
That gives the most away;
It's not the man that says the most,
That has the most to say.

MANY SEIZURES MADE

Effective Work of the Customs-Excise Preventive Service

That the reorganized Customs-Excise Preventive Service is doing effective work is shown by the summary of seizures made by it for the month of October last. Customs seizures totalled 253, and Excise 105, with proceeds from the former of $54,452 and from Excise of $14,133, a total of $68,585. The total proceeds for the corresponding month of 1925 were $36,436 and in 1926, $37,031.

The following figures, showing the monthly proceeds from seizures effected by the Customs-Excise Preventive Service from the commencement of the present fiscal year are worthy of note:

Month	Customs	Excise	Total
April	$34,829 06	$12,170 06	$46,999 12
May	35,942 64	16,640 74	52,583 38
June	61,634 23	8,489 53	79,123 76
July	64,847 49	10,993 49	75,840 98
August	50,015 17	10,318 12	60,333 29
September	58,742 41	9,942 01	68,684 42
October	54,452 06	14,133 89	68,585 95
Total	$360,463 06	$82,687 84	$443,150 90

Mr. F. W. Cowan, Chief, Customs-Excise Preventive Service, extends to the Executive officers and members of the Staff his Good Wishes for Christmas and the New Year.

During the month of October the number of Customs seizures made by the Customs-Excise Preventive Service in Nova Scotia, was 101. Excise seizures for the month in Nova Scotia numbered 11.

Eight Customs seizures were made in Prince Edward Island by the Preventive Service in October.

In Quebec 43 Customs seizures were made in October and the same number of Excise seizures by the Preventive Service.

PROMOTED TO BE CHIEF INSPECTOR

Ronald Sharp Succeeds late R. G. Graham in Income Tax Division

RECENTLY the Honourable W. D. Euler, Minister of National Revenue, announced that Ronald Sharp, L.A., Assistant Chief Auditor of Income Tax, had been promoted to the position of Chief Inspector of Income Tax to succeed the late R. G. Graham.

Mr. Sharp was born at Dundee, Scotland, on October 19, 1885. There he received his Public School education and finishing courses at Harris Academy, obtaining from the latter a merit certificate in 1900.

RONALD SHARP, Chief Inspector of Income Tax.

He was apprenticed to the James Patterson & Company Limited, Spinners and Manufacturers, in Dundee, Scotland. There he worked for seven years rising from office boy, Stock Record Clerk, Invoice Clerk, Forwarding Clerk, Assistant Cashier to Correspondence Clerk, which position he filled at the time he came to Canada, in 1907. He soon found himself located in the audit of Telegraph and Freight Receipts Branch of the Canadian Pacific Railway. His natural aptitude and ambition, however, led him in the direction of accountancy. Mr. Sharp entered the employment of P. S. Ross & Sons, Chartered Accountants, Shannon & Miller, Chartered Accountants, Robert Miller, C.A., and Wilson Ferrie & Company, Chartered Accountants, respectively, all of Montreal.

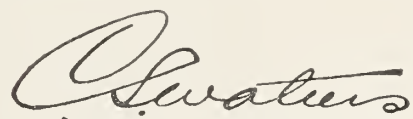
In 1918 by an Order in Council Mr. Sharp was appointed to the staff of Mr. R. W. Breadner, then Commissioner of Taxation in the Department of Finance at Ottawa, as Auditor. From this position in 1919 he was promoted to that of Assistant Chief Auditor, which he held until his promotion to that of Chief Inspector of Income Tax.

The news of Mr. Sharp's promotion was received with pleasure by his wide circle of friends and acquaintances, and many evidences of their appreciation have been received by him. He brings to his new duties not only an intimate and thorough knowledge of the administration of the Income War Tax Act, but a genial disposition which will go far to assure successful achievement.

Mr. Sharp has been President of the Ottawa Lawn Tennis and Bowling Association Limited. For two successive years he, with L. McL. Hunter, held the City and District men's doubles tennis championship. He is also a life member of the Montreal Amateur Athletic Association.

Mr. Sharp is a Licentiate in Accountancy and a member of the Board of Governors of the Association of Accountants and Auditors in Ontario.

I BEG TO EXTEND TO THE MEMBERS OF THE INCOME TAX DIVISION MY BEST WISHES FOR A MERRY CHRISTMAS AND A HAPPY NEW YEAR.



Commissioner of Income Tax.

OTTAWA.

FEELING THE PULSE OF THE SERVICE

Staff and Estimates Branch in Close Touch with Outside

THE Outside Service of the Customs and Excise Divisions of the Department of National Revenue is brought into close and familiar contact with the Staff and Estimates Branch at headquarters. It is the branch which has to do with absorbing matters of salaries, promotions, transfers and appointments. This being so it is brought frequently to the notice and attention of officers throughout the Dominion. It is essentially the "bread and butter branch," and in its operations the outside service is vitally concerned For this reason a brief account of the duties and functions of the Staff and Estimates Branch has been prepared in order that the men at the ports and the public generally may have a glimpse at close range of its many activities.

As the name signifies this branch deals with the personnel of the Department. Here all matters concerning an officer personally are dealt with and centralized from and even before his actual appointment until after the termination of his services, employment, leave (statutory, sick or special), increases, promotions, transfers, superannuations, resignations and unfortunately, when necessity arises, suspensions or dismissals.

A record is maintained of every person on the staff. This record is in the form of a loose leaf book, a separate leaf being used for each officer and it is a complete history, not only giving dates of birth, employment, appointment, religion, nationality, etc., but a note of every increase, transfer, promotion, suspension, (if any), leave, etc., in short anything which relates to an officer which could possibly be required to maintain a full and detailed record from the time he enters the service.

Conditions fluctuate from time to time, with the result that the work of an office may increase or decrease, which in turn necessitates changes in the number of Customs Excise officers required to perform the duties promptly and properly. On the staff branch falls the responsibility of ascertaining, either by correspondence through the Collectors and Inspectors, or by personal investigation, the needs of each port or outport and to secure the additional assistance if required, or of placing the surplus staff if any.

Efficient Service Essential

One often hears that once a person is appointed to the Government Service his salary is safe for all time. This is not correct, for while the department does endeavour to deal fairly with all officers, if the officer's services are to be retained they must be efficient. Not only this but an officer's full services must be required and if the business of any port or outport decreases, either the officer will be transferred to another place where he can be utilized, his salary decreased, or he is retired.

Increases or decreases in business not only affect the number of officers needed to properly perform the work, but very often change the class of officer required, necessitating a revision of the organization of the whole port. Here again careful study is required to ascertain what class of officer is needed, and if when a vacancy occurs an appointment should be made of the same or different grade. At the time of classification certain anomalies occurred, as in all big undertakings, and the Department is rapidly removing these and endeavouring to see that all officers receive the same treatment,—one classification for one class of work.

Then and Now

Prior to the passing of the Civil Service Act in 1918, salary increases were given frequently for reasons other than meritorious service. No longer is this the case. Any officer who fails to render efficient service receives no increase in salary, while on the other hand all officers who work well and faithfully receive increases regularly each year, until the maximum of their class is reached.

Each officer in the service, whether inside or outside, receives separate consideration.

His record is examined, and if such record is good a form is completed recommending an increase in salary unless he is at the maximum of his class. A separate form is prepared in triplicate for every officer and forwarded to the Civil Service Commission. Sometimes it has been found that a Collector or Inspector is inclined to rate an officer's services as good in order that such officer may be granted an increase in salary. Collectors are, however, finding this is a mistake as the good officer has not the same incentive to render efficient service while the poor officer is neither penalized for his carelessness nor given a spur to do better.

Dealing with Promotions

Promotions are dealt with carefully. Vacancies are advertised for promotion and all permanent officers within the port are eligible to apply. Each applicant is rated by at least two superior officers, who certify that the ratings are given wholly on the basis of merit, and without any reference to personal or other considerations. On receipt of the ratings in the Department, the Staff branch takes out the applicants' records which are carefully gone over as an additional check, to see that no error or bias in judgment has been allowed to creep into the competition. Should it happen, as occasionally it may, that an officer with a poor record receives higher marks than an officer with a previously good record, further explanations and ratings are obtained, sometimes from those who have already rated the officer or from a third person. In promotions, work and meritorious service are the deciding factors.

Granting of Leave

All officers are entitled to receive statutory leave during the year. This, on the face, is easy to grant, but when it is considered that there are 700 offices with some 4,400 Customs-Excise officers, that arrangements must be made for carrying on the work during an officer's absence, that a number of vacancies are waiting to be filled, with officers absent, due to sick leave, or illness or death in the family, it will be seen that this phase of the work demands much correspondence, arranging for relieving officers and authorizing travelling and living expenses.

The Department tries in every way to assist officers in taking their leave when desired, as an officer will then enjoy his holiday and receive the greatest benefit. Unfortunately, however, this is not always possible, particularly if he desires the leave during the two or three summer months.

Superannuations, resignations and deaths each entail correspondence and recommendations to council. Complaints require to be investigated and this involves correspondence resulting sometimes in suspensions and dismissals.

Investigations are not superficial, but are full and complete; evidence is taken under oath and when received in the Department the facts from all sides are weighed and a decision reached.

This, in brief, is a resumé of the problems faced and solved by the Staff and Estimates Branch. It keeps its finger on the pulse of the outside service.

TRADE WITH CUBA

The terms of an Order in Council passed under authority of the Customs Tariff of 1907, extending the provisions of the Intermediate Tariff to Cuba, provide that such benefits are extended to products originating in and coming direct from the Republic of Cuba, provided such products are imported without transhipment from a Port of the Republic of Cuba or from the Port of a country enjoying the benefit of the Preferential or Intermediate Tariff into a sea or river port of Canada.

This arrangement is to remain in force for one year from 25th November, 1927, unless a permanent trade convention is concluded earlier.

The declaration of the importer may be accepted as to origin of the goods which may be shipped on or before the first day of January, 1928, for entry thereafter under the Intermediate Tariff.

WINDSOR A BUSY GATEWAY

Constant Surge of Traffic at Port and Outports

THE port of Windsor is one of the big gateways of Canada. Through it passes during the spring, summer and autumn months a restless flow of automobile traffic from the United States, and all the year long there is a constant surge of foot passengers to and from the city of Detroit, Windsor's burly bustling neighbour over the river.

In the November number of the REVIEW a description was given of the way in which automobile traffic is dealt with at the Peace Bridge between Fort Erie, Ontario, and Buffalo, New York. It is now proposed to set forth a few facts and figures concerning the handling of the travel problem at Windsor.

A BUSY PORT

Windsor, by reason of its situation, is among the busiest Customs ports of entry in the Dominion. It includes the outports of Walkerville, Sandwich and Belle River. Some idea of the traffic at this point may be had when it is noted that from April last to the last week in October when the automobile tourist season may be said to have closed, 311,993 cars crossed inwards by the ferries plying between Detroit and Windsor, and 308,980 passed outwards from Windsor to Detroit. The average daily number of automobiles examined by the Customs officers at the ferry docks was 1,953.

One of the busiest Customs spots in Canada: at the Windsor-Detroit ferry dock. The stream of passengers flows constantly. Photograph taken specially for THE REVIEW by the *Border Cities Star*.

One of the big ferries from Detroit docking at Windsor. Many thousands of automobiles are carried during the season. Photograph taken specially for THE REVIEW by the *Border Cities Star*.

MANY FOOT PASSENGERS

In addition to the automobile traffic the number of foot passengers arriving at the Windsor ferries from the commencement of the fiscal year showed a daily average inward of 20,993, and outward 20,943. Each passenger has to pass the Customs officers on duty and constant vigilance is exercised to prevent smuggling.

Every effort is made to provide courteous and efficient service by National Revenue officers. They are instructed to use every precaution for the protection of the revenue, and at the same time to extend courtesy and consideration to incoming passengers and tourists.

TWENTY-TWO HOUR SERVICE

There is a twenty-two hour service duty at the Windsor ferries and the officers are divided into two shifts. Each officer works approximately twelve hours each day, and they are engaged constantly in the examination of baggage, and merchandise, imported by passengers, examining automobiles, collecting duty on small importations up to the value of $50, issuing tourists' permits, checking automobiles, and reporting boats inward and outward. At Windsor Ferry "A" six officers are on duty working in two shifts from 7 a.m. to 7 p.m. One shift works from 7 a.m. to 7 p.m., the other from 10 a.m. to 10 p.m. These shifts alternate each week.

WORK IN SHIFTS

At Windsor Ferry "B" twelve officers are on duty from 5 a.m. to 3 a.m. in shifts of twelve and thirteen hours each, covering a period of twenty-two hours each day.

These shifts also alternate each week. Their duties are to examine all automobiles arriving from Detroit, issuing permits to tourists. They also collect duties on sundry articles up to the value of $50.

There are also two senior officers in charge at the ferry dock.

Importations By Truck

The Appraisers' staff comprises four officers, and the larger importations of merchandise from the United States by automobiles are dealt with. Importations by truck are a feature at the port.

Outport of Walkerville

The outport of Walkerville is a hive of industry as at that point also there is ferry service to and from Detroit, and many large automobile plants and other manufacturing establishments are located there.

At Walkerville 204,171 automobiles passed inward over the ferry, from April 1 last. The average daily number of foot passengers passing inwards at the ferry was 2,950. The number of officers on duty at the Walkerville ferry dock are eight regular officers and they work 12 hours per day, 10 officers part time (relieving). The average number of automobiles examined each day is 1,120.

Revenue Collected

The following figures show in detail the revenue of the port of Windsor and outports for the seven months of period ended October 31 last:—

Port—Import Duty—$1,886,876; Excise Taxes—$1,237,739; Excise Duty—$65,634; Sundry Collections—$24,852. Total—$3,215,102.

Outports—Import Duty—$3,557,649; Excise Taxes—$1,518,639; Excise Duty—$1,512,357; Sundry Collections—$6,335; Total—$6,594,982.

The Chief Officers

The chief officers are:—

Port of Windsor.—A. H. Dalziel, Collector, T. H. Yates, Surveyor.

Outport of Walkerville.—John Bailey, Sub-Collector.

Outport of Sandwich.—J. U. Piche, Sub-Collector.

Outport of Belle River.—J. H. Strong, Sub-Collector.

Growth in 25 Years

The following is a statement of values of imports entered for consumption at the port of Windsor (including outports), and of exports through that port, with Customs and Excise revenues collected during the fiscal years ended June 30, 1902, and March 31, 1927:—

	Fiscal Year 1902 Value	Fiscal Year 1927 Value
Imports entered for consumption	$2,813,169	$43,878,552
Exports	2,794,657	52,856,367
Import duties collected	494,109	9,178,248
Excise duties collected	421,877	1,044,507
Excise taxes	.....	5,622,081

CLAIMS FOR REFUND

Collectors of National Revenue have been notified by circular that all claims for refund of domestic excise taxes in the amount of one hundred dollars or less will be examined and verified by Port Officers. Before being forwarded to the Department they will be submitted to the Excise Tax Auditor covering the Port for his approval.

The approval of the Excise Tax Auditor will not relieve the Port Officer of responsibility if the claim is later found to be incorrect, either as to being properly allowable, or as to amount.

Claims for amounts exceeding one hundred dollars are to be submitted to the Excise Tax Auditor covering the Port. That official will undertake examination and certification of the claim before it is forwarded to the Departmnet.

GREETINGS

The officers and members of the Excise Tax Branch at Ottawa extend at this time to their fellow officers in the field, the Greetings of the Season and best wishes for Christmas and the New Year.

DOGGING HIS FOOTSTEPS

IT may be due to the approach of the festive Christmas season, but the thoughts of certain taxpayers, and some National Revenue Officers, appear to be turning to things gastronomic, and a particularly difficult question has been submitted for ruling to the Excise Tax Branch.

For days the Chief of the Branch had not been the same; a hunted expression appeared on his countenance; furrows of care lined his brow; his manner was furtive, as if on the trail of an elusive file. Interest was aroused; what could the perplexing problem be? Was it financial trouble? Was he short of stenographers? Were articles and materials of non-permanent nature used by licensed manufacturers responsible? We decided to find out. With this end in view, we approached the Dominion Inspector of Excise Taxes. That gentleman was surrounded by files, (and file clerks sorting them into neat piles), telephone calls and complaints.

"What can the matter be?" we inquired in our best Gilbert and Sullivan manner.

"I don't know," he replied testily, "I have troubles of my own now."

To the Chief Auditor we next applied:—

"Can't guess," he said quickly, in brisk, decisive manner. "Will be glad to have the usual investigation and audit made."

We then turned to the Departmental Solicitor: "What ails the Chief of the Excise Tax Branch?" "Dignus vindice nodus," he answered smilingly, reaching for his hat and cane.

We decided to seek elsewhere.

"What is worrying your Chief?" we asked of one of his Assistants.

"Cana—a lily, canal—a channel of water, canine—a dog," he muttered as he continued to pore over a bulky tome of Encyclopaedia Brittannica.

The atmosphere was cold and forbidding. We approached a gentle lady member of the Excise Tax Branch:—"Why all the preoccupation?"

"Bi—two, twice, half, three-quarters, bisect—to cut or divide, bicuspid—a tooth, biscep—a muscle, bisc—a cold north wind," she mumbled on, scarcely distinguishable from the faint rustling of the pages of Webster's Unabridged (in four volumes).

It seemed hopeless.

We proceeded slowly and sadly along the corridor and met the gentleman whose appearance of perplexity had started the quest.

"Can't we help?" we inquired sympathetically. "We've been here for many years."

"Yes," he answered quickly, "can you tell me if a dog biscuit is properly a biscuit and entitled to classification as such for purposes of Subsection 4 of Section 19BBB, Part IV of the Special War Revenue Act as enacted by Chap. 70, Geo. V?"

We beat a hasty retreat and went out to do some Christmas shopping (after five.) But the look of dogged determination on his face as he barked out his question haunts us still.

V. C. NAUMAN, Chief, Excise Tax Branch.

A STORY OF THE FRAGRANT WEED

IN view of the increasing quantity of tobacco grown in Canada, and the large exports, the following little sketch of the history of the fragrant weed may interest those who enjoy its solace.

In November, 1492, Columbus sent two of his sailors to explore Cuba. Upon their return to the ship they reported to their Commander that the natives carried with them lighted fire brands and "puffed smoke from their mouths and noses."

Later it became known that the Indians indulged freely in smoking. A description of one of the many varieties of pipes in use then is that it consisted of a forked cane, which was inserted in the nostrils, and the burning tobacco was applied to the protruding end of the cane. The smoker inhaled the smoke until he became unconscious. That ended his smoking for that day.

Sir Walter Raleigh introduced tobacco into England, but it had long previously been used as a drug, and was well known to the American Indian.

The use of the weed was not confined to men, as in 1572 a box full of powdered tobacco was sent to Catherine de Medici, who acquired a taste for it, and liked it very much.

England, at one time, prohibited the cultivation of the plant, and during the reign of George III the tobacco of several growers was seized and destroyed, and the cultivators fined thirty thousand pounds. Their tobacco went up in smoke.

Sir James Barrie, in his delightful sketch "My Lady Nicotine" tells of the wonders of a certain tobacco. The narrator in the sketch offers the following reasons for discontinuing smoking:

"I should like to say that I left off smoking because I considered it a mean form of slavery, to be condemned for moral as well as physical reasons; but, though I see the folly of smoking clearly now, I was blind to it for some months after I had smoked my last pipe. I gave up my most delightful solace, as I regarded it, for no other reason than that the lady who was willing to fling herself away on me, said that I must choose between it and her. This deferred our marriage for six months at least."

TOBACCO AND SPIRITS REVENUE

The detailed figures are now available of Excise duty collections for October last. There is a steady increase over the corresponding month of 1926, the collections being $5,383,618.92 for October, 1927, as against $4,522,758.31, for October, 1926.

The comparative statement in detail is:—

October, 1926.—Spirits potable, $1,314,600.47; Spirits, non-potable, $108,689.62; Malt, $307,187.37; Cigars, $59,765.74; Cigarettes, $1,776,897.46; Mf'd. Tobacco, $355,742.60; Foreign raw leaf tobacco, $571,636.30; Beer, $27,999.75; Licenses, $239. Total, $4,522,758.31.

October, 1927.—Spirits potable, $1,904,801.77; Spirits, non-potable, $102,467.46; Malt, $236,720.45; Cigars, $57,669.18; Cigarettes, $2,038,108.40; Mf'd. tobacco, $372,323.52; Foreign raw leaf tobacco, $563,209.05; Beer, $18,151.65; Licenses, $167.50. Total, $5,383,618.92.

Some Tobacco Facts

One of the features of the comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of October, 1926, and October, 1927, is the increase in the number of cigarettes. The statement follows:—

October, 1926.—Tobacco, cut, 1,036,427 pounds; Tobacco, plug, 675,550 pounds; Cigarettes No., 296,032,910; Cigars, No. 19,418,255; Snuff, 69,005 pounds; Foreign raw leaf tobacco, 1,401,771 pounds.

October, 1927.—Tobacco, cut, 1,116,935 pounds; Tobacco, plug, 660,938 pounds; Cigarettes No., 339,564,900; Cigars No., 19,131,515; Snuff, 83,825 pounds; Foreign raw leaf tobacco, 1,372,452 pounds.

INVOICES BY THE MILLION

Careful Examination made by the Check Branch

THE Check Branch of the Department of National Revenue is one of the important cogs in the wheel of efficient administration. Its aim and functions are in the direction of ensuring uniformity and accuracy in the treatment of importations throughout the Dominion, and to see that the various regulations are observed. An outline of its duties and functions may be of interest to readers of the Review.

Briefly the work of the individual Checking Clerk is to compare the invoice with the corresponding entry as to marks and numbers, description of goods, country of origin, mode of transportation, quantities and values, price per unit, extensions of entries as well as of invoices, declarations on entries and certificates on invoices. When any inaccuracy is found the Collector at the Port concerned is communicated with on the official form authorized by the Department, so that the necessary adjustments may be made. In order that one may form some idea of what is accomplished it may be observed that during the fiscal year ended March 31, 1927, a total of 1,667,558 entries and approximately five million invoices were examined.

W. J. McCaffrey, Chief Customs-Excise Checking Clerk, is one of the veterans of the Department. He entered the Customs service at Montreal in 1884, and remained there for 16 years. In 1900 Mr. McCaffrey was transferred to the Department at Ottawa. He has 43 years' continuous service to his credit.

Thorough Knowledge Needed

The Checking Clerk is required to have a knowledge of the Customs Tariff, and the Customs Act. He is guided by the thousands of Appraiser's Bulletins, Memoranda, Circulars, Board of Customs decisions, and Departmental rulings which have been issued and with which he must necessarily become familiar. The Appraisers and Computing Clerks at the more than seven hundred Ports and Outports throughout Canada have not, in many cases, all this information easily available, and must, in order that there may be no delay in the execution of business, depend to a great extent upon their own judgment, it being impracticable to hold up deliveries of goods until such time as full inquiry has been made. The work of these Officers is carefully reviewed and where it is found that errors have crept in, whether additional duty should be paid, or there should be a refund of duty, the necessary information is submitted to those interested as quickly as possible. If the entry is accepted by the Check Branch, that is almost invariably the end of the matter. Their check is final, except, possibly, in special cases.

Bureau of Information

Apart from the question of duties there are many other points to be taken into consideration before the entries are finally approved as entered, and, as indicated above, the entries and invoices require to be scrutinized from many angles to ensure their correctness. The Appraisers and Computing Clerks exercise their best judgment, but the Departmental interpretation of certain tariff items is the real guide. So it may be seen that the Check

Branch is, in a sense, an information bureau, and it is difficult to estimate the value of the advices given to officers who depend upon it largely for direction in the proper and intelligent execution of their duties. In the fiscal year, 1926-1927, for instance, about 24,000 "E 7's" were issued to the Ports and Outports, with a resultant gain in the revenues and the distribution of much valuable information which undoubtedly simplified the work of those Officers receiving it.

Other Functions

In addition to the actual Customs end of the work, the Branch also checks for Sales and Excise Taxes, where applicable, and co-operates with other Departments in the collection and forwarding of Pure Food certificates and Explosive and Narcotic License permits. It has also, for several years past, been responsible for the compilation of the Office Consolidation of the Customs Tariff.

To sum up: The Check Branch aims to be of assistance to officers of the Department generally and to co-operate with them in promoting efficiency, so that importers will obtain the service to which they are entitled.

Mr. E. S. Busby, Chief Inspector of Customs and Excise, extends to the Staff his Hearty Good Wishes for Christmas and the New Year.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

OCTOBER—NOVEMBER

ADDITIONS

Nova Scotia

Halifax: Bird, T. J. (O.A.S.), Messenger; Tobin, W. J., Customs Excise Clerk; Widdick, A. E., Watchman.

New Brunswick

Chatham (Bouctouche): Robichaud, Alfred, Sub-Collector of Customs and Excise, L.S.

Fredericton: Simcock, Wm. (O.A.S.), Customs Excise Clerk.

St. John: Glenn, Chas. F., Pirie, D. O., Trecarten, A. P., Customs Excise Examiners.

Woodstock (Connors): Pelletier, Pius D., Customs Excise Enforcement Officer.

Quebec

Montreal: Fortin, Damien, Customs Truckman; Voisard, P. E., Messenger (Bilingual).

(Bethierville): Laferriere, F., Customs Excise Examiner.

Sherbrooke: Gagne, A. (O.A.S.), Customs Truckman.

Ontario

Fort Frances (Rainy River): Moon, G. A., Customs Excise Examiner, Grade 1 Outport.

Hamilton: Danahy, J. A. T., Customs Excise Clerk.

North Bay (Timmins): Brisson, A. H., Customs Excise Examiner.

Ottawa: Morin, Francis (O.A.S.), Customs Excise Examiner.

(Smiths Falls): Quackenbush, C. E. (O.A.S.), Customs Excise Clerk.

Sudbury: Turpin, J. W., Customs Excise Clerk.

Toronto: Barrett, Howard, Office Boy; O'Neill, H. F. (O.A.S.), Clerk, Grade 1.

Windsor: Sherlock, Mrs. Emily, Special Customs Examiner.

Manitoba

Winnipeg (Pilot Mound): Winram, J. C., Acting Customs Excise Enforcement Officer.

Saskatchewan

Moose Jaw (Bengough): Kelliher, Const. E., Acting Customs Excise Enforcement Officer.

British Columbia

Vancouver: Bidder, F. T., Boyer, J., Cook, W. D., Davidson, Jas., Desmond, Thos., Farrell, Jas., Gillis, D., Johnston, Wm. T., McDuffee, C. F., McMillan, D., Mahood,

Robt., O'Hara, P., Robinson, Jas., Thompson, Jas., Waters, F., Weaver, R., Winters, Thos., Customs Excise Enforcement Officers; Mitchell, S. J. (O.A.S.), Clerk, Grade 1.

ADMINISTRATIVE

BOARD OF CUSTOMS: McKim, Miss V. B., Tunney, Miss M. E., Stenographers, Grade 2; Funston, H. F. W., Dominion Appraiser of Hardware; Jones, S., Dominion Appraiser of Leather and Rubber Goods.

INSPECTION: Davidson, Miss W. E., Slonemsky, Miss A., Williams, Miss M. M., Windsor, Miss Nellie C., Stenographers, Grade 2; Page, A. J. W. (O.A.S.), Sloan, E. B., Smith, C. H. V. (O.A.S.), Assistant Inspectors of Customs and Excise.

PREVENTIVE SERVICE: James, T. R., Customs Excise Enforcement Officer.

SPECIAL PREVENTIVE SERVICE: Holloway, A. H., Clerk; Legault, Miss L., Stenographer; Trottier, O. J., Special Customs Excise Enforcement Officer.

DEDUCTIONS

NOVA SCOTIA

HALIFAX: Garrison, H. A., Messenger.

NEW BRUNSWICK

MCADAM JUNCTION: Lister, D. T., Speedy, L. G., Customs Excise Examiners.

ST. STEPHEN: Toland, W. A., Customs Excise Examiner.

QUEBEC

ATHELSTAN (Trout River): Gregoire, J. A., Customs Excise Examiner, L.S.

COATICOOK (Stanhope): Lemieux, L. T., Customs Excise Enforcement Officer.

MONTREAL: Dutrisac, J. A., Customs Guard.

ST. ARMAND: Futvoye, F. F. B., Customs Excise Examiner.

(Phillipsburg): Dupuis, R., Customs Excise Examiner, L.S. Outport.

ST. JOHNS (Lacolle): Force, E. A., Sub-Collector of Customs and Excise, Grade 2.

SHERBROOKE: Simoneau, L. A., Customs Truckman.

ONTARIO

CORNWALL (Aultsville): Hanes, C. W., Customs Excise Examiner, Grade 1 Outport.

GANANOQUE (Ivy Lea): McNeil, M. H., Customs Excise Enforcement Officer.

(Lansdowne): Landon, C. W., Customs Excise Enforcement Officer.

KENORA (Bigsby Island): Hales, W., Customs Excise Examiner.

LONDON: Farnworth, F. H., Customs Excise Cashier.

OTTAWA (Arnprior): MacNab, G. F., Sub-Collector of Customs and Excise, Grade 1.

(Smiths Falls): Stewart, J. D., Sub-Collector of Customs and Excise, Grade 2.

SARNIA: McGibbon, J. H., Customs Excise Examiner.

TORONTO: Cullen, Miss M., Stenographer, Grade 2.

MANITOBA

EMERSON: McConaghy, F. S., Sanders, A. G., Sanders, T. J., Customs Excise Examiners.

WINNIPEG: Rose, W. E., Customs Excise Examiner.

BRITISH COLUMBIA

VICTORIA: Watt, J. M., Customs Excise Examiner.

INSPECTION: Butler, W. C., Martin, C. D., Meadowcroft, J. W., Assistant Inspectors of Customs and Excise; Dodge, Miss D., Stenographer, Grade 2.

PREVENTIVE SERVICE: Ellis, Mrs. M. J., Stewart, G. P., Special Customs Excise Officers, Grade 1; Lepage, Y., Montizambert, Insp. G. C. P., Salt, E. C. P., Wilson, Const. H. R., Customs Excise Enforcement Officers.

SPECIAL PREVENTIVE SERVICE: Forbes, R. J., District Chief; Grandy, Capt. Robt., Master, Patrol Boat No. 6; Morgan, Wm. M., Customs Excise Enforcement Officer.

PROMOTIONS

QUEBEC

MONTREAL: Flynn, C. P., Customs Excise Clerk to Express Postal Computing Clerk.

ONTARIO

BELLEVILLE: Carre, F. J., Customs Excise Examiner to Express and Postal Computing Clerk.

COBOURG: Niles, Cecil V., Customs Excise Enforcement Officer to Customs Excise Examiner.

Fort William: McLeod, J. H., Customs Excise Clerk to Express and Postal Computing Clerk.

London: Kingsmill, Jas. Wm., Customs Excise Examiner to Express and Postal Computing Clerk.

Oshawa: Freeman, C. A., Customs Excise Examiner to Express and Postal Computing Clerk.

Ottawa: Donovan, John E., Customs Excise Clerk to Express and Postal Computing Clerk; Noel, Louis E., Customs Excise Clerk to Express and Postal Computing Clerk.

(Smiths Falls): Barr, F. A., Customs Excise Clerk to Sub-Collector of Customs and Excise, Grade 2.

Sarnia: Marriott, R. A., Customs Excise Examiner to Express and Postal Computing Clerk.

Toronto: Hall, Geo., Leslie, Harry, Customs Excise Clerks to Express and Postal Computing Clerks; MacKinnon, Wm. G., Clerk, Grade 1 to Customs Excise Clerk; Whittam, W., Watchman to Customs Excise Clerk.

(West Toronto): Salmon, F. C., Customs Excise Cashier to Computing Clerk.

Manitoba

Winnipeg: Hall, Henry, Messenger to Customs Truckman.

Saskatchewan

Regina: Monk, Frank, Customs Excise Examiner to Express and Postal Computing Clerk; Wirth, Wm., Senior Customs Excise Clerk to Assistant Customs Appraiser.

Alberta

Edmonton: Deacon, Thos., Customs Excise Examiner to Express and Postal Computing Clerk.

British Columbia

Victoria: Carter, V. W., Customs Excise Clerk to Express and Postal Computing Clerk.

Administrative

Board of Customs: Good, C. H., Smith, H. F., Clerks, Grade 3 to Clerks, Grade 4; Kelly, H. A., Clerk, Grade 2 to Clerk, Grade 3; Sims, F. R., Investigator of Values to Chief Clerk.

Inside Service: Bradley, J. C., Macdonald, Wm. J., Perrier, Geo. W., Clerks, Grade 3 to Clerks, Grade 4; Deslauriers, Wm. A., Clerk, Grade 4 to Principal Clerk; Dillon, J. P., Gaudry, C. G., Philpotts, P. K., Clerks, Grade 2 to Clerks, Grade 3; Errett, P. A., Prentiss, G. H., Warren, L. D., Senior Customs Excise Checking Clerks to Principal Customs Excise Checking Clerks; Fitzgerald, R. R., Examiner of Refund Claims to Principal Customs Excise Checking Clerk.

Inspection: Lecovin, Harry, Clerk, Grade 2 to Clerk, Grade 3; Naftel, Miss C. A. I., Stenographer, Grade 2 to Clerk, Grade 4, Reid, G. A., Clerk, Grade 3 to Clerk, Grade 4.

TRANSFERS

Casa, E., Customs Excise Clerk, L.S. Outport, Trout River to Customs Excise Clerk, L.S. Outport, Dundee.

Fisher, Richard, Assistant Inspector of Customs and Excise, Ottawa to Assistant Inspector of Customs and Excise, Sault Ste. Marie.

Gardner, G. C., Assistant Inspector of Customs and Excise, Niagara Falls to Assistant Inspector of Customs and Excise, Ottawa.

Jessiman, R. H., Senior Customs Excise Clerk, Montreal to Senior Customs Excise Clerk, Ottawa.

Laing, H. B., Department of Immigration and Colonization to Clerk, Grade 2, Administrative.

PROMOTIONS AND TRANSFERS

Haw, W. C., Principal Clerk, Administrative to Assistant Inspector of Customs and Excise, Inspection (Ottawa).

Labad, H. A., Customs Excise Clerk (Relieving), Port of Quebec to Assistant Inspector of Customs and Excise, Inspection (Montreal).

Sharpe, J. W., Customs Excise Clerk, Thorold to Cashier and Computing Clerk, St. Catharines.

Wilson, Horace, Customs Excise Clerk, Port of Toronto to Clerk, Grade 4, Inspection (Toronto).

THE LETTER BAG

The National Revenue Review is issued on or about the fifteenth day of each month. Correspondence for the "Letter Bag" should reach the Editor not later than the last week of each month.

Address all communications to The Editor, National Revenue Review, Connaught Building, Ottawa.

From Noyan, Quebec

E. J. Struthers, Sub-Collector at Noyan, Quebec, writes welcoming the Review, feeling that the opportunities provided by it of learning of Departmental activities will lead to improvement in the service. He suggests a list of questions to be asked in one issue and answered the following month. This, Mr. Struthers thinks, would initiate a study of the various memoranda, eireulars and regulations by officers at ports and outports. He submits the following questions.

(1) Is a Canadian who has resided out of Canada for one year entitled to bring in an automobile, free of duty, as a settler under Tariff item 705 A?

(2) In what months only may ports in Quebec requisition for certain supplies?

(3) Are permits required previous to importation of nursery stock?

(4) Why should all manifests be date-stamped at original sending port at lower left side?

Editor's Note:—The above questions will be answered in the next issue of the Review and new ones asked. Officers of National Revenue are entitled to submit questions, and answers will appear under "The Question Box." This should prove to be an interesting and informative feature.

Explained

T. Winton, Customs and Excise Examiner, Walkerville, Ontario, after commenting favourably on the Review, which he characterizes "a delightful and interesting family journal," writes in part:—

I ask for an explanation of the recent increase in pay which took effect April 1st of this year. From what I read of it, I believed that the minimum pay of a permanent Customs Officer would $1,260 per annum. I was put on the permanent list July 1st of this year, with several other Officers here, and we fully expected an increase of $5 per month, but are still being paid on the $1,200 scale. I will be very glad to have this explained and will be watching for an answer in the Review.

Editor's Note:—Although Officer Winton's question deals with a matter of individual salary, it is one which is of interest generally, and for that reason the following explanation may be given:—

Section 45B, Sub-Section 2, of the Civil Service Act provides:

"The rate of compensation of an employee upon appointment to a position in any class in the Civil Service shall be at the minimum rate prescribed for the class; provided, however, that when the appointee is already in the Civil Service in another position the rate of compensation upon appointment to the new position, either through transfer or promotion, shall be the same as that received before such new appointment, or, if there be no such rate for the new class, then at the next higher rate, provided always that no appointment shall be made at less than the minimum or at more than the maximum rate prescribed for a class."

The salary range for Customs Excise clerk, and Customs Excise examiner is $1,200 to $1,740 per annum. While the maximum of the class was increased from $1,680 to $1,740, no change was made in the minimum of the class.

Promotional Transfers

J. P. A. Giard, Customs-Exeise Clerk, Chicoutimi, Quebec, thanks the Department for the instructive articles in the Review. A

translation of a portion of his letter, dealing with "Promotional Transfers," is as follows:—

In Mr. H. Underwood's letter in the Review of November, I notice that he wishes to have the opinion of readers on the suggestion he made with regard to the adoption of a system of promotional transfer such as exists in the banks in Canada.

The idea is quite in keeping with my views. If positions were exchanged from time to time between the different officers of the Department, it would, in my opinion, bring about more chances of advancement. The hope of obtaining a higher position would certainly be a great incentive, especially for the young officers, to give better service.

Another point to consider is that at certain small ports, officers cannot easily become familiar with all the proceedings and the application of the law, for the reason that many cases which are quite usual for certain ports are not met with at these ports. If there were exchanges of positions, officers familiar with certain details of the law would acquire other knowledge, which would make them more competent to fill higher positions. Civil servants should have this motto: "Excelsior."

It would be desirable for the Civil Service Commission to make a serious study of the question, as I am sure that many young officers of National Revenue would be glad to learn that it will be possible to be transferred, and thus advance.

System of Instruction

A relieving officer in Nova Scotia suggests a system of instruction for National Revenue officers. Under the 'Nom de plume' of "Bluenose" he writes in part:—

The writer has been in the Service nearly five years, all of which has been spent in relieving work at different Ports and Outports. The one feature in my work which stands out as being notable is the daily occurrence of something new in the problems confronting one. This is shared by each officer in the Service regardless of rank.

It seems to me that, with a classified tariff and extensive memoranda thereon, some system of instruction should be feasible which would ensure uniform execution of the tariff's provisions. This would also, undoubtedly, increase the efficiency and thereby the self-respect of the rank and file of the Service.

While a system of instruction might be elaborated with considerable interest, it is sufficient here to suggest something like the following:

1. Organization of Service.
   (*a*) Administration and Organization.
   (*b*) Executive—Inside Service.
   Outside Service.
   Preventive Service.
   (*d*) Co-ordination and interdependence of (*a*) and (*b*).
2. Sources of National Revenue.
   (*a*) Customs Duties.
   (*b*) Excise Taxes and Duties.
   (*c*) Fines and Penalties.
3. Methods of Collecting National Revenue.
   (*a*) Responsibilities of officers.
   (*b*) Forms used.
   (*c*) Contact with Public.
   (*d*) Contact with Department.
4. The Tariff. Divisions of, drawbacks and refunds.
5. The Inland Revenue Act and Excise Act.

Editor's Note: If "Bluenose" reads with care his copy of the Review each month he may find it contains information and instruction.

From Penticton, B.C.

E. Otto Gaube, Collector at Penticton, British Columbia, writes:—

Your first issue is interesting and helpful. It will no doubt draw our far flung units closer together, make us better acquainted with our superiors and fellow workers, and instil a greater spirit of co-operation that will not only be gratifying to us all personally, but also make itself felt in more intelligent and efficient service. It helps a lot when you get a glance at the other fellow's responsibilities and problems.

Closer Co-operation

Arthur Chiasson, Customs-Excise Enforcement Officer, Lingan, Nova Scotia, writes:—

After reading the contents of the Review, I find that it is very instructive as to Departmental activities, and will do a great deal in bringing all the officers in closer co-operation in the future. Wishing your publication every success.

THE VOICE OF THE PRESS

A few excerpts from Editorial Comment in the Press concerning the Review are indicative of the way in which it has been received:—

The *Saturday Night,* Toronto, said among other things:—

To judge by the first issue the new publication will fulfil an important mission. While designed primarily to serve as a "family journal," it seems also to be intended to give the press and public a more understandable picture of the functioning of the Department of National Revenue. If the Review succeeds in demonstrating to Canadians that the people who collect taxes, are, after all, human beings, and in addition, performing a very essential function towards the well-being of the nation, it will serve a highly admirable purpose.

Attractively printed and cleverly edited, the first issue of the Review is replete with information of general interest. Nor are the lighter touches lacking as witness the fact, related with appreciative humour, that 87.075 pounds of snuff were entered for consumption during August last. In general the National Revenue Review represents a very creditable idea, and every Canadian taxpayer should find it interesting.

The *Phoenix,* Saskatoon, Sask., said in part, under the caption "Efficient spirit at Ottawa":—

It appears that under Mr. Euler's leadership the Department is imbued with a new keenness and alertness. The brightly written articles in the *Review* touch continually on the need for efficient work and the responsibility of officers.

The *British Columbian,* New Westminster, B.C., said:—

The current issue of the *National Revenue Review,* Volume 1, Number 1, should create a glow of pride in the bosom of every officer of the Department, for it is evident that the Department, as it now exists, is one of high standards.

The following excerpts are taken from editorials in the French language press.

Le Devoir, Montreal, in an article headed "A compliment for Mr. Euler," said in part:—

Mr. Euler has just had a Review published. It is designed to acquaint the numerous officers of his Department and the public with matters of interest relating to the National Revenue. It is issued simultaneously in the two languages and no French-speaking Canadian will be excusable for not asking for the French edition. It is even formally asserted that the Minister has given instructions for the two versions to be distributed on the same day.

Le Droit, Ottawa, said editorially:—

We observe with pleasure that Hon. Mr. Euler wished this publication to be issued simultaneously in English and in French. One edition is not to be later than the other. Officers of the Department throughout the country and business men generally will find much information relative to Customs, Excise and Income Tax matters in this Review.

OTTAWA PORT NOTES

The staff of the Port of Ottawa recently made a farewell presentation to A. F. MacMillan, senior Clerk in charge of Sales Tax, who had been promoted to be Assistant Sales Tax Auditor, and transferred to the Peterborough district.

F. M. Journeaux, Collector of the Port, in making the presentation of a leather club bag to Mr. MacMillan, voiced the regret of the members of the staff at his departure, and congratulated him on his promotion. Mr. MacMillan was President of the Ottawa Branch of the Dominion Customs and Excise Officers Association for the past two years.

Mr. MacMillan suitably acknowledged the gift and the kind expressions which accompanied it.

W. F. Smith also received a gift on the occasion of his marriage, the presentation being made on behalf of the staff by M. F. Kehoe, Surveyor.

A bowling club is being formed by the Officers of the Port of Ottawa.

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF NOVEMBER AND EIGHT MONTHS ENDED NOVEMBER 30th, 1926 AND 1927

	November, 1926		November, 1927	
	Quantity	Value	Quantity	Value
		$		$
Total Value of Exports (Canadian Produce)		152,355,795		153,118,718
Total value of Exports (Foreign Produce)		1,653,203		2,401,935
PRINCIPAL ITEMS OF EXPORTS— Unit				
Wheat Bush.	43,946,939	61,647,330	52,805,237	65,720,623
Newsprint Cwt.	3,074,584	10,118,572	3,599,372	11,771,491
Planks and boards M. ft.	202,048	3,863,655	173,871	4,851,471
Wood pulp Cwt.	1,890,839	4,718,435	1,581,960	4,144,966
Wheat flour Brls.	1,261,609	8,618,687	1,149,474	7,388,637
Fish Cwt.	594,541	4,653,953	674,407	4,297,700
Cheese Cwt.	186,007	3,249,638	160,720	3,222,805
Automobiles and parts $		4,314,801		2,474,786
Furs $		243,410		468,202
Meats Cwt.	174,419	3,483,616	168,763	2,700,257
Total value of Imports, entered for Home Consumption				
Free goods		31,979,321		35,239,223
Dutiable goods		55,677,436		59,068,046

	Eight months ended November 30th, 1926		Eight months ended November 30th, 1927	
	Quantity	Value	Quantity	Value
		$	$	
Total value of Exports (Canadian Produce)		845,502,625		819,826,210
Total value of Exports (Foreign Produce)		9,975,472		14,479,192
PRINCIPAL ITEMS OF EXPORTS— Unit				
Wheat Bush.	163,231,020	239,958,915	169,865,907	229,291,648
Newsprint Cwt.	22,948,863	75,430,245	24,892,663	81,465,868
Planks and boards M. ft.	1,498,412	43,888,883	1,501,148	42,056,744
Wood pulp Cwt.	13,340,340	34,221,375	12,167,787	31,871,208
Wheat flour Brls.	6,711,470	46,463,323	5,754,881	37,900,809
Fish Cwt.	2,317,487	23,606,946	2,248,012	22,390,842
Cheese Cwt.	1,132,271	20,595,372	918,515	18,279,861
Automobiles and parts $		22,513,387		19,377,021
Furs $		10,632,324		13,207,174
Meats Cwt.	957,438	20,343,814	1,048,917	17,899,611
Total value of Imports, entered for Home Consumption:				
Free goods		246,614,145		264,138,754
Dutiable goods		438,373,902		475,582,404

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF NOVEMBER, 1926 AND 1927

—	1926	1927	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	13,756,910 93	14,482,182 92		
Less Refunds and Drawbacks	1,239,439 63	832,694 21		
Net	12,517,471 30	13,649,488 71		1,132,017 41
Excise Taxes	9,899,344 23	8,581,283 70		
Less Refunds and Drawbacks	73,713 21	71,314 26		
Net	9,825,631 02	8,509,969 44	1,315,661 58	
Excise Duties	4,934,691 99	5,465,383 37		
Less Refunds and Drawbacks	57,010 25	33,072 34		
Net	4,877,681 74	5,432,311 03		554,629 29
Sundry Collections	98,971 82	109,888 41		
Less Refunds and Drawbacks	Nil	Nil		
Net	98,971 82	109,888 41		10,916 59
Net Totals	27,319,755 88	27,701,657 59	1,315,661 58	1,697,563 29
Net Increase				381,901 71

TOTALS FOR EIGHT MONTHS

—	1926–27	1927–28	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	106,386,067 43	114,687,135 80		
Less Refunds and Drawbacks	10,802,669 47	9,888,975 92		
Net	95,583,397 96	104,798,159 88		9,214,761 92
Excise Taxes	71,394,475 94	62,867,570 71		
Less Refunds and Drawbacks	616,345 86	915,552 84		
Net	70,778,130 08	61,952,017 87	8,826,112 21	
Excise Duties	34,617,756 83	39,986,690 09		
Less Refunds and Drawbacks	493,584 43	468,731 64		
Net	34,124,172 40	39,517,958 45		5,393,786 05
Sundry Collections	696,650 25	986,143 19		
Less Refunds and Drawbacks	133 08	609 56		
Net	696,517 17	985,533 63		289,016 46
Net Totals	201,182,217 61	207,253,669 83	8,826,112 21	14,897,564 43
Net Increase				6,071,452 22

INCOME TAX DIVISION

INCOME TAX REVENUE

—	November, 1926	November, 1927	Decrease	Increase
	$ cts.	$ cts.	$ cts.	$ cts.
Net Collections	2,000,675 40	2,313,143 04		312,467 64

REVENUE RECEIVED UNDER "THE SPECIAL WAR REVENUE ACT"

—	November, 1926	November, 1927	Decrease	Increase
	$ cts.	$ cts.	$ cts.	$ cts.
Net Collections	10,436 05	22,532 05		12,096 00

Totals for Eight Months

—	1926-27	1927-28	Decrease	Increase
	$ cts.	$ cts	$ cts.	$ cts.
Net Collections	45,262,150 64	51,933,895 84		6,671,745 20

Totals for Eight Months

—	1926-27	1927-28	Decrease	Increase
	$ cts.	$ cts.	$ cts.	$ cts.
Net Collections	134,331 52	141,804 90		7,473 38

As the death of the old year and the birth of the new is a period of personal stocktaking, when life's ledger is balanced and good resolutions are made, the ancient East Indian fable may be recalled:—

A mouse that dwelt near the abode of a great magician was kept in such constant distress by its fear of a cat, that the magician, taking pity on it, turned it into a cat. Immediately it began to suffer from the fear of a dog; so the magician turned it into a dog. Then it began to suffer from the fear of a lion; and the magician turned it into a lion. Then it began to suffer from the fear of huntsmen; and the magician in disgust said, "Be a mouse again. As you have only the heart of a mouse, it is impossible to help you by giving you the body of a nobler animal." And the poor creature again became a mouse.

A mouse-hearted man may meet with outward success in any walk of life, but the spirit of a mouse will be there.

Printed by F. A. ACLAND, King's Printer, Ottawa, Canada

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The National Revenue Review

Connaught Building, Ottawa, Headquarters of the National Revenue Department

January, 1928

Vol. 1 — No. 4

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
THE HONOURABLE W. D. EULER, P.C., M.P.

Minister's Secretaries — Wm. Ide. / David Sim.

Commissioner of Customs, R. W. Breadner.

Commissioner of Excise, G. W. Taylor.

Commissioner of Income Tax, C. S. Walters.

Assistant Commissioner of Customs, C. P. Blair.

BOARD OF CUSTOMS

R. W. Breadner *(Chairman),* Commissioner of Customs.

G. W. Taylor, Commissioner of Excise.

C. S. Walters, Commissioner of Income Tax.

C. P. Blair, Assistant Commissioner of Customs.

J. A. Russell, Commissioner of Tariff.

Secretary, R. B. McDougald.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. 1 **OTTAWA, JANUARY, 1928** **No. 4**

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

Turning a New Leaf

THAT the NATIONAL REVENUE REVIEW is welcomed by the staff throughout the Dominion is evidenced by the many letters received since it made its modest bow on the stage of Government publications. Not only the staff but the press and public generally have appreciated the monthly appearance of the REVIEW, as it tries to paint an understandable picture of the many-sided activities of the Department, which is responsible for the collection of the bulk of the nation's revenue. During the year new leaves will be turned, and features added from time to time. In this issue two new Departments will be found in addition to those which have proved to be popular and informative, such as "Just Among Ourselves," "Here and There," "The Letter Bag" and the Trade and Financial statements. "The Question Box" is a new feature, and "Departmental Rulings," covering some decisions of general interest, will, it is hoped, prove useful to the staff and the business public. It is also intended to describe the work at the large sea and inland ports, and give an authentic birds-eye view of their operations. The REVIEW has one mission, that of promoting loyalty and mutual understanding by the staff, and enabling the press and the public to see things as they really are in the National Revenue Department.

The Charming Nancy

OCCASIONALLY in the midst of the bustle of every day life, with its "trivial round and common task," something will arise to remind us of the flying feet of Time. Increasing years make the feet fly faster; the months tread on each other's heels in their keen impatience to pass. Recently there came to the Editor's desk something which brought in its train reflections of this nature. It was a faded photograph of an old bill of lading, the original of which is, or was, in the office of the Collector of National Revenue at Yarmouth, Nova Scotia. The bill of lading was made and signed one hundred and thirty-four years ago. The phraseology is of a century that is dead, and the lettering is quaint, the old fashioned "s," a character resembling the letter "f," being used freely.

The text of the bill of lading follows, although unfortunately, it is not possible to reproduce the old letter characters:—

"Shipped by the Grace of God, in good Order and well Condition'd, by William Slater and Co., in and upon the good Schooner called the *Charming Nancy,* whereof is Master, under God, for this present Voyage, John Wright, and now riding at Anchor in the Harbour of Nassau, and by God's Grace bound for Digby in Nova Scotia, to say.

Eight pockets cotton and twenty bags coffee—being mark'd and number'd as in the Margin, and are to be delivered in the like good Order and well Condition'd, at the aforesaid Port of Digby—(the danger of the Seas and enemy only excepted) unto Mr. John Moody, or to his Assigns, he or they paying Freight for the said Goods, with Primage and Average accustom'd. In Witness whereof the Master or Purser of the said Ship hath affirm'd to three Bills of Lading, all of this Tenor and Date; the one of which three Bills being accomplish'd, the other two to stand void. And so God send the good Ship to her desir'd Port, in Safety. Amen. Dated in Nassau, 1st October, 1793."

The good ship *Charming Nancy,* taut and trim, no longer sails the seas and her successors do not always confine their freight to coffee and cotton. Perchance her hull lies buried in the ooze amid the weeds unrest; and John Wright "Master, under God" has, we trust long since gone aloft. So it goes, for, as we are oft reminded:—

"Time like an ever rolling stream
Bears all its sons away."

The Bottle of Death

WOOD ALCOHOL is a poison. Deaths lurks in the bottle containing it. That fact cannot be emphasized too strongly. It is desired to disseminate information regarding this deadly thing in the REVIEW owing to the large number of deaths which have taken place from the use of Denatured Alcohol containing Wood Alcohol by persons labouring under the very erroneous idea that, being designated as an alcohol, it must, perforce, be suitable for beverage purposes.

Wood alcohol, otherwise designated as Methyl Alcohol or Methyl Hydrate, is ordinarily produced from the destructive distillation of wood. When employed for denaturing purposes, it is required that same shall be either colourless or slightly yellow. It possesses a disagreeable odour, depending upon the extent to which purified, but for denaturing purposes, it is necessary that the pyroligneous and allied impurities shall be present to a degree fixed by the established specifications.

Wood Alcohol is the only known efficient denaturant of Ethyl Alcohol (commonly referred to as Grain Alcohol), having a boiling point closely approaching the latter, hence, it is impossible to effect separation of the two classes of alcohol, when mixed, by any distilling process.

Wood Alcohol is, therefore, commonly employed in the manufacture of Methylated Spirit, or, as it is officially known, Denatured Alcohol, and when present to the extent of thirty per cent in Ethyl Alcohol, forms the product which is marketed by distillers for various purposes, but chiefly for use in spirit lamps and for fuel, in producing such articles as "canned heat."

That Ethyl Alcohol, in common with Wood Alcohol or Denatured Alcohol, is a poison may be debatable, but there can be no question with regard to the fatally poisonous character of the two latter—the speed with which death will follow their use as a beverage depending upon the percentage of Wood Alcohol present.

The symptoms following their use, as above described, are nausea, vomiting, vertigo, coma and blindness, followed by death. The antidote—administer an emetic and send for a physician.

* * * * * *

The Excise Act formerly provided that, as respects all packages used as containers for Wood Alcohol or spirits containing Wood Alcohol, labels should be affixed having the words "Wood Alcohol—Poison," in black letters on white ground printed thereon, but it was found that the use of the expression "Wood Alcohol" was objectionable, for the reason above explained.

Legislation was therefore secured, whereby Sections Number 266 and 373 of the Act were amended, and the use of the chemical synonym for Wood Alcohol, namely, "Methyl Hydrate," on such labels, is now obligatory. The Sections amended provide as follows:—

"266. Every person who uses spirits containing methyl alcohol in any form in any pharmaceutical or medicinal preparation intended for internal use, shall be liable to a penalty of five hundred dollars.

(2) Every person who uses methyl alcohol, or spirits containing methyl alcohol in any form, in any pharmaceutical, medicinal or other preparation, intended for external use, shall affix to the vessel containing the said preparation a label bearing the words "Methyl-Hydrate-Poison" in black letters not less than one-fourth of an inch in height, indicating the presence of methyl alcohol therein; and every person violating the provisions of this sub-section shall incur a penalty not less than fifty dollars and not exceeding two hundred dollars."

"373. (1) All vessels, the capacity of which is one gallon or less, when containing wood alcohol or denatured alcohol, whether in the possession of the manufacturer or other person, shall have affixed thereto a label bearing the words "Methyl-Hydrate-Poison" in black letters on white ground not less than one-fourth of an inch in height. If the capacity of the package exceeds one gallon, a label shall be affixed thereto bearing the inscription heretofore defined, in black letters on a white ground not less than one-half of an inch in height.

(2) Except as herein otherwise provided, any person who holds in possession, sells, exchanges or delivers any alcohol or specially denatured alcohol contrary to the provisions of this Part shall be liable upon summary conviction to a penalty of not less than two hundred dollars and not exceeding five hundred dollars."

It has frequently come to the notice of the Department that hardware merchants, and others handling Wood Alcohol and Denatured Alcohol, fail to label such goods as required by law, particularly when making delivery to purchasers, and while warnings have been issued in such cases—which have doubtless arisen through ignorance of the legal requirements—it is the desire of the Department that officers generally should draw the attention of retail druggists, hardware merchants and painters to this matter when occasion arises, as in so doing they will not only be discharging a public duty but such action may possibly result in the saving of life.

The foregoing remarks apply with particular emphasis to the article commonly known as Columbian Spirit—a highly rectified Wood Alcohol which is practically odourless and colourless, but possesses the poisonous qualities of the crude or commercial Wood Alcohol.

Revised Regulations

IN this issue of THE REVIEW will be found the revised and consolidated regulations respecting the importation of tourists' automobiles into Canada by non-residents, the exportation from Canada of tourists' automobiles by residents, and the regulations dealing with the crossing back and forth of vehicles on the frontier. This revision and consolidation should be of value to officers of National Revenue and the public generally.

Well Known Officers Pass

DEATH with his scythe has been active of late in the ranks of the National Revenue Department.

Thomas Riddell Boyce, a veteran of the outside Customs and Excise Service, died at Port Arthur on December 16, 1927, aged 63 years. For nearly forty years the late Mr. Boyce was a member of the staff at Port Arthur, and at the time of his death was Senior Clerk. He was a brother of A. C. Boyce, K.C., formerly Member of Parliament for West Algoma and a member of the Board of Railway Commissioners. E. T. Boyce, of the staff of the Immigration Department, Winnipeg, is also a brother. The late Mr. Boyce rendered faithful service and his death has caused sorrow to those with whom he was associated for so many years.

The death took place at Niagara Falls, Ontario, on December 11, 1927, of Frank Rutherford Fraser, Special Customs-Excise officer. The late Mr. Fraser, who was in his 33rd year, entered the Customs Service in 1914 and for nine years was Sub-Collector at Sprague, Manitoba. In June, 1924, he was appointed a Special officer in the Preventive Service, with headquarters at Winnipeg, and from July, 1926, Mr. Fraser was attached to the Preventive Service Staff at Niagara Falls. Mr. Fraser was a conscientious and efficient officer and his passing is much regretted.

HERE AND THERE

There is nothing quite so weak as a broken resolution.

A captious critic may be defined as some one who pulls something to pieces that he could not put together himself.

A man wanted by the police ran into the Government office.

"Where can I hide?" he exclaimed.

"Get into the filing cabinet" replied the fair stenographer. "The Chief says he defies anyone to find anything in there."

Now that Christmas and New Year festivities are over, the average National Revenue officer feels like borrowing a microscope to examine his bank balance.

Artemus Ward uttered the paradox—"I am bound to live within my means, even if I have to borrow money to do it." It is not wise to follow the plan of the famous humourist. It leads through Trouble Lane to Dead-End Street.

National Revenue Officers who are called upon to do mental arithmetic in computing duties may find the following of interest:—

"Johnny," said the teacher, "if your father owed my father ten dollars, and agreed to pay him back at the rate of seventy-five cents a week, how much would he owe at the end of six weeks?"

"Ten dollars" replied Johnny, confidently.

"Ah," said the teacher, "I see you do not know your arithmetic."

"You don't know my father," was Johnny's retort.

Courtesy, application, endeavour—and the greatest of these is Courtesy.

The only appropriate place for a knocker is on the front door.

"What is worth doing is worth doing well, and with a little more trouble at first much trouble afterwards may be avoided," wrote Max Muller to his friend John Bellows in 1866. It is a good motto for National Revenue officers in 1928.

STUFFED ALLIGATORS AND PARROTS

Unusual seizures made along Montreal water front

Stuffed alligators, parrots, canaries and mounted horns were among the unusual seizures made by the Customs Guard established at the Port of Montreal at the opening of the past season of navigation.

These officers were stationed under cover at various points on the wharf, with a view to preventing goods being smuggled from vessels while in port, by members of the crews and others.

These officers were required to be on duty from 6 p.m. to 8 a.m., the hours being divided into two shifts with nine officers and one head watchman for each shift.

A stuffed alligator is rather a clumsy article to conceal about the person, but he doesn't make much noise as a rule. In all probability the parrots caused detection by exclaiming "Pretty Polly," and demanding a cracker. They said too much at the wrong time.

Special investigating officers were also on duty at Montreal during the season, who patrolled the wharf from the head of the Lachine Canal to Point aux Trembles, a distance of eight miles, from 8 a.m. to 6 p.m., for the purpose of preventing smuggling of merchandise from vessels.

Captain Alfred LaCouvee standing by his port gun on the "Margaret".

THE MASTER LEAVES THE BRIDGE

Captain LaCouvee of the "Margaret" has given distinguished service

CAPTAIN ALFRED LaCOUVEE, Master of the Customs Cruiser *Margaret* has left the bridge. On December 10 he asked to be relieved of his command in order that he might take a much needed rest and obtain proper medical attention. For some months Captain LaCouvee has been in ill health, but he stayed loyally by his ship until his physician ordered him ashore.

The career of this gallant seafaring man and conscientious public servant has been filled with stirring romance. For forty-seven years he sailed the sea. A mere boy of fourteen he shipped on his first independent voyage. At that time he could not read or write. Now, fully qualified and self-educated, he has been for years in command of probably the finest vessel in the Government service, *The Margaret.*

Alfred LaCouvee has the love of the sea in his blood. Like all the men of Gaspe he comes by that love naturally. But even more than the sea he loves the *Margaret,* the pride of his life, the ship of his dreams. He has been thirty-two years on Customs patrol boats and cruisers, first serving as a member of the crew of the old *Constance,* in 1896. From 1903 to 1906 he had charge of the patrol boat *Puritan* in the Bay of Chaleur, operating under the direction of the late Captain J. H. May. Later he took command of the latter's vessel, the *Constance,* leaving that boat in 1914 to be First Officer on the newly commissioned *Margaret,* becoming Master of that vessel by promotion in 1915.

53243—2½

The Customs Cruiser "Margaret" on patrol duty, steaming at 18 knots.

The Margaret's Activities

The Master of the *Margaret* has completed one of the busiest season's of his career. The following is a record of the *Margaret* during the past few months:—

Two hundred and thirty-six packages of liquor, value $4,000, seized ex schooner *Ronald B*, in the vicinity of Bay of Chaleur.

Schooner *Ronald B*, value $2,000, seized hovering in vicinity of Bay of Chaleur.

Four hundred and thirty-nine packages of liquor, value $100,000, seized ex schooner *Noxall* five miles off Cape North, P.E.I.

One thousand nine hundred and eighty packages of liquor, value $185,122, seized ex schooner *Almedia* ten miles from nearest land of P.E.I.

One thousand four hundred and thirty-eight packages of liquor, value $72,000, seized in Gulf of St. Lawrence three and a half miles off Magdalen Islands.

Two hundred and sixty-six packages of liquor, value $3,000, seized ex schooner *Petawawa* 24 miles off Birch Point Light, Miscou, N.B.

M. Schooner *Free State*, value $2,000, 10 miles off nearest point of land in vicinity of Ste. Anne des Monts on south shore of the St. Lawrence.

Two hundred and eighty-seven packages of liquor, value $17,850, seized on board motor schooner *Free State* 10 miles off nearest point of land in vicinity of Ste. Anne des Monts on the south shore of the St. Lawrence.

Two thousand four hundred and eight packages of liquor, value $190,669, seized ex schooner *Marion L. Mason* between Escuminac and Cape North, P.E.I.

Seamanship and Courage

In seamanship and courage events have shown Captain LaCouvee equal to the heavy demands of his position. He lost a leg in the service, and the story of that loss is worthy of record.

The *Margaret* having been loaned to the Naval Service, Captain LaCouvee was available for other duties and on July 29, 1917, he was acting as Master of the *Ephie L.* which boat he was taking from Quebec to St. John, N.B., to be used as a boarding boat in the harbour.

She was manned by Captain LaCouvee, Master, Harold Pugh, Engineer, and a deckhand named Aseah. About one hundred miles below Quebec engine trouble developed and the vessel had to be tied up to a lightship over night.

In the early morning a tow was obtained from a steel, ocean going tug, upbound for Quebec.

About ten miles below Crane Island the tug sighted a barge in difficulty, and in attempting to get close enough to " speak " her, ran aground, damaging some plates and partly flooding her fire hold.

To assist the tug boat to get free the tow rope was taken back on the deck of the *Ephie L* so that it would not foul the propellers of the larger boat.

CAUGHT BY A ROPE

When the tug got free she started off at a high rate of speed, rapidly taking up the slack of the rope which was lying on the small forward deck of the *Ephie L* under the care of the deckhand. The latter had difficulty snubbing the cable, and sensing the danger to him, Captain LaCouvee shouted a warning to beware of the loops and ran to his assistance.

A " bight " of the rope caught the Captain's leg below the knee and drew him against the cross bits, crushing the bones and severing, jaggedly, all of the leg with the exception of stray flesh and the heavy tendons.

One of the "Margaret's" prizes being unloaded at Pictou, Nova Scotia. Captain LaCouvee and his first officer are seated on the rum runner. This vessel had 100 kegs of rum and in all 1,900 packages of assorted liquors.

When the tow line tightened the sudden jerk heeled the *Ephie L* sharply on her side, and slid the injured man across the deck into the scuppers where he was partially submerged. Captain LaCouvee retained consciousness and directed those about him, instructing them to get a rope and apply a tourniquet, even pointing out the most effective way of applying it. He then borrowed a pocket knife and severed the remaining parts of his own leg remarking grimly that the knife was hardly sharp enough or suitable for such a purpose.

The tug boat having been apprised of the accident by signal a run was made at full speed for Montmagny, which was reached about two hours later.

At Montmagny, a doctor was secured, the injury dressed, an automobile commandeered, a berth sawn from its steel supports on board the boat, the car prepared to carry the improvised stretcher, and the injured man taken to the station two miles away where he was placed on board the Ocean Limited, and all arrangements made for his arrival at Quebec.

During the three and a half hours elapsing from the time of the accident until he was placed on the operating table Captain La Couvee never lost consciousness. He is truly thankful for the " new " leg but can't forget the original.

Rescued From the Ice

The following winter the Captain, artificial leg and all, organized a party from his native Gaspe, and personally led them across from twelve to fourteen miles of treacherous Gulf ice to rescue the crews of two schooners frozen in and in danger of breaking up.

Commanded Loyalty

As an example of the loyalty and respect Captain LaCouvee commands reference may be made to the accident which overtook the *Margaret* on White Horse Shoal, Magdalen Islands, in July last.

At that time he left the New Brunswick coast full steam ahead for a district where, information had been received, a rum ship was trying to unload or lighter a cargo. The *Margaret* ploughed through the rough waters and fog all night, and just at daybreak, when close to her destination, she grazed a hidden shoal and sprang a leak.

The water poured into the engine-room and the *Margaret* began to settle. The crew stood at the life-boats under orders, and when it seemed that there was no prospect of saving the ship the boats were ordered lowered, and the men calmly rowed away until they cleared the *Margaret* at a safe distance. Captain LaCouvee and the Wireless Operator were the last to leave the ship, his Operator having tried to communicate with some other boat in the vicinity, but without avail, until he succeeded in reaching the *Lingan* outward bound.

Saved the Ship

In a few minutes, owing to the precautions that had been taken, the ship stopped settling and the Captain, his Chief Engineer and Wireless Operator went aboard. After a survey of the ship Captain LaCouvee, seeing a possibility of saving her, called for volunteers, advising his crew that while he could not command them, owing to the condition of the vessel, he thought there was a possibility of saving her, or, at least, keeping her afloat until assistance might arrive.

As one man the crew climbed over the rail from the life-boats. One of the firemen dived into the stoke-hold and shut off a sea-cock without waiting to remove his heavy clothing. A bucket brigade was formed, the engines being disabled, and the water bailed out. This was kept up until the arrival of the *Lingan* which pumped the water from the *Margaret's* stoke-hold, and towed her to a place of safety near Amherst.

This is the only accident Captain LaCouvee has had to any vessel in his charge during a lifetime at sea. A most creditable record when it is remembered that for practically all of that time he was operating in the dangerous waters of the Gulf of St. Lawrence and the Atlantic seaboard.

And so Captain Alfred LaCouvee steps from the bridge, with a record of fine and distinguished service.

JUDGMENT OF EXCHEQUER COURT

Important Case Decided in Income Tax Appeal

AN important judgment of the Exchequer Court in relation to Income Tax was issued on December 28, 1927. A summary follows:—

O'Reilly and Belanger, Limited, a company incorporated in the city of Ottawa, appealed from its Income Tax Assessment on the ground that certain expenses, such as contributions to public, charitable and ecclesiastical institutions, were disallowed. The Crown added back such contributions to the income on the ground that they were not expenses but an application of ascertained profits, and not expended for the purposes of earning the income. The appellant company testified by its officers that the payments made were not made for charitable, social or public purposes, but were made as a means of bringing to the notice of the purchasers of its commodity its name, and so by this indirect method advertise itself and its goods. The outlays were urged upon the Court as advertising expenses.

C. F. Elliott, Income Tax Division, appeared for the Crown and the Honourable Senator Belcourt, K.C., appeared for the company. The Honourable Mr. Justice Audette, in delivering judgment, said in part:—

"All of those donations were paid at the discretion, at the will and at the choice of the taxpayer; the expenditure was not in any manner compulsory and was not in the nature of a commercial expenditure or loss. Are they not to be entirely measured by the degree of generosity of each payer or taxpayer? Are they not freely and voluntarily incurred? And if so how can they be classified as *necessarily* expended to earn the income.

"The evidence discloses that it was a business practice to make such donations, the extent and volume of which was not however defined and cannot be defined. Is it to be fixed by the merchant himself? He would then become the judge in his own case. Nothing indeed prevents a merchant from following this practice if he sees fit, he can do so *ad libitum* . . . .

"If such donations were to be recognized as a legal practice under the statute to operate as a deduction, then it might happen that we should have one person bribing and another receiving a bribe to induce the purchase of goods from some particular merchant. Right thinking men would on no account lend themselves to such a practice and take such moneys to induce them to deal with one merchant in preference to another. It makes for impropriety and is against high business ethics . . .

"These donations were absolutely voluntary, made at the choice and volition of the appellant, and if they are so voluntarily made, then they cannot be regarded as necessary. In the face of so formal a statutory enactment, it is impossible for a court to offer its aid in relieving the appellant against the express provisions. Acts of Parliament are omnipotent and are not to be got rid of by declaration of courts . . . . Only deductions made on business principles can be recognized under the Statute."

The appeal of the company was dismissed and the contention of the Crown sustained.

BUSY NAVIGATION SEASON

Customs-Excise Examiners staff at Montreal were actively engaged

The past seven months' season of navigation was a particularly active one for the staff of Customs-Excise Examiners at the port of Montreal. The season opened on April 23rd and closed on November 22nd. In that period 138 ocean-going ships were met, carrying 32,316 passengers with 112,647 pieces of baggage, of which number 6,283 pieces were bonded through to the United States leaving 106,364 pieces which required examination. The ships were attended by officers at any time of arrival between 7 a.m. up to midnight. If arriving between midnight and seven o'clock in the morning the ship would not be worked, but held until 7 a.m.

CHANGES IN THE LAW BRANCH

A CHANGE has been made in the establishment of the Law and Seizures Branch of the Department. Formerly there was a Departmental Solicitor and also a Junior Departmental Solicitor. The former has been vacant for some months. The position of Junior Departmental Solicitor has been abolished and there will now be two Departmental Solicitors instead of a Senior and a Junior. One of these positions has been filled by the promotion by the Civil Service Commission of H. H. Ellis, formerly Junior Departmental Solicitor. For the other J. E. Gaboury, of Hull, Quebec, has been selected, after examination, by the Civil Service Commission.

Harold Hodgson Ellis was appointed Junior Departmental Solicitor in July, 1926. He was born in Toronto in November, 1889, the younger son of the late Doctor W. H. Ellis, Professor of Chemistry and Dean of Faculty of Applied Science, University of Toronto,

H. H. Ellis

J. E. Gaboury

and Mrs. Ellis. Educated at Upper Canada College, and University College, Toronto, Mr. Ellis was called to the Bar in June, 1914. He served with the 7th Canadian Infantry Overseas, and was wounded in action on June 3, 1916.

Joseph Ernest Gaboury for the last thirteen years was well known in legal circles of the province of Quebec. Born at Bryson, Pontiac county, Quebec, in 1889, Mr. Gaboury is the son of Dr. Charles Gaboury, former member of the Quebec Legislature, and now Collector of automobile revenue for the city of Montreal.

Mr. Gaboury studied at College Bourget, Rigaud, and was admitted to the Bar on July 9, 1914. Appointed Crown Attorney for the District of Pontiac in 1917, he came to Hull in 1921 where he formed a partnership with Mr. J. N. Beauchamp under the name of Gaboury and Beauchamp.

DEPARTMENTAL RULINGS

Under this heading it is proposed to give each month some of the Departmental Rulings and Ratings.

Small onion plants grown from seeds and imported into Canada for bona fide transplanting or propagation purposes only.—(Tariff item 711.)

Truscon Temperite Crystals.—Tariff item 220 (a).

"Mul-Soak," per sample, from J. L. Donovan, Inc., Boston, Mass.—(Tariff item 220 at 60 per cent General Tariff.)

Sheet Steel Punchings, per samples, and also other sheet steel punchings, such as circles or other special shapes, are held to be dutiable under tariff item 454. It is considered that the fact that the punchings are the scrap resulting from the manufacture of sheet steel products and are not made to order for some particular purpose, does not affect the tariff status of the goods. The tariff status depends upon the condition of the goods as imported.

Remington Gun Grease, per sample, manufactured by Remington Arms Company, Inc., New York.—(Tariff item 274.)

Automobile left by bequest not entitled to entry under item 704 but subject to regular provisions of the tariff.

New "Semaphone," per illustration, for automobile radiators.—(Tariff item 657.)

Dried Turtle Meat, not canned, from Musson & Company, Liverpool, England.—(Tariff item 10.)

Knitted Woollen Fabrics not entitled to entry under tariff item 563.

Thermometers for incubators and brooders, if specially designed for such use and standard equipment of same.— (Tariff item 448.)

Twenty-inch Blow Out Preventer, per illustration, for well drilling purposes, admitted under tariff item 469 as being of a class or kind not manufactured in Canada.

Rotary Kilns are manufactured in Canada up to and including 9 feet 6 inches diameter, in any required length, and such kilns are therefore *not* entitled to entry under tariff item 462.

Lewis Automatic Door Operator, per illustration, from the Reynolds Machine Co., Massillon, Ohio.—(Tariff item 453.)

JOHN A. WATSON, Dominion Customs Appraiser, first entered the Civil Service as Census Clerk, Department of Agriculture, on December 10, 1891. He joined the Customs Department on February 24, 1893, and has had 34 years' continuous service. Before promotion to his present position in 1913 Mr. Watson was Chief Statistical Clerk.

Mercury Quartz Therapeutic Lamps.—(Tariff item 466, when for use of physicians only.)

"Transmit-O-Phone," per illustration, used for locating breakages in drains, etc.—(Tariff item 453.)

Campbell Infra Red Ray Lamp, per illustration.—(Tariff item 453.)

Cognac Flavor—non-alcoholic—per sample, from Steigerwald Aktiengesellschaft, Heilbronn a/h., Germany.—(Tariff item 711.)

Hydrangeas.—(Tariff item 82.)

Mix Control (Ice Cream Preparation, Dry), per sample, from Henry W., Inc., Chicago, Ill.—(Tariff item 141.)

Thinner, per sample, for Egyptian Glitterine Lacquer No. 8, and manufactured by the Egyptian Lacquer Mfg. Co., Inc., New York.—(Tariff item 220 (b).)

Meringue Powder, per sample, from G. C. Bear & Co., Detroit.—(Tariff item 141.)

Banana Bronzing Liquid, per sample, from the Tech. Color & Chemical Works, Brooklyn, N.Y.—(Tariff item 249.)

Dental Contouring Pliers, used by dentists in making gold crowns and similar work.—(Tariff item 454 (a).)

Matthews-Blood Marine Reduction Gear Drive, per illustration, is of a class or kind manufactured in Canada and *not* entitled to entry under tariff item 470.

Operating Room Lamps.—The Operay Multibeam Surgical Lamp, the Scialytic Lamp and the Noshado Lite and similar lamps designed for producing intense shadowless light in surgical operating rooms in hospitals.—(Tariff item 435.)

Wanamaker Welding Electrodes, per samples, consisting of pieces of iron or steel wire coated with a welding flux.—(Tariff item 454.)

THE QUESTION BOX

Questions will be asked in one issue of the Review and answered in the next issue. The object is to stimulate a study of the various memoranda and regulations by National Revenue officers. The following questions were asked by E. J. Struthers, Sub-Collector at Noyan, Quebec, in the December number:—

(1) Is a Canadian who has resided out of Canada for one year entitled to bring in an automobile, free of duty, as a settler under Tariff item 705A?

(2) In what months only may ports in Quebec requisition for certain supplies?

(3) Are permits required previous to importation of nursery stock?

(4) Why should all manifests be date-stamped at original sending port at lower left side?

The answers are:—

(1) Each case of this kind must be considered and decided on its merits, and no hard and fast rule can be laid down. All doubtful cases should be referred to the Department.

(2) See Memo. No. 1: April, June, August, October, December, and February.

(3) Permits are required: See memo. No. 37, and supplements.

(4) So that the space to the right of the manifest may be left for the use of the cancelling office.

These questions will be answered in the February issue:—

(1) What items or sections of the Tariff deal with prohibited goods?

(2) What classes of imported goods must bear the name of the country in which they were manufactured?

(3) What reduction was made in the Sales Tax by Parliament at the last Session?

(4) In what year did the British Preferential Tariff go into effect and who was the Minister of Finance of that day?

THE LETTER BAG

The National Revenue Review is issued on or about the fifteenth day of each month. Correspondence for the "Letter Bag" should reach the Editor not later than the last week of each month.

Address all communications to The Editor, National Revenue Review, Connaught Building, Ottawa.

Favours Promotional Transfers

The following letter has been received from H. G. Hunt, Vancouver, B.C., Secretary Customs-Excise Group, Amalgamated Civil Servants:—

Regarding one contribution to the November "Letter Bag," it may interest Mr. H. Underwood, of North Bay, to know that this question of the limited promotional opportunities in small ports has received the attention of this organization.

At the Convention of the Amalgamated Civil Servants held in September last, the question was discussed, and the following resolution adopted:—

"Resolved that all positions becoming vacant in the Department of National Revenue be in future filled by an eligible officer working within the Inspectorial District under which the position becomes vacant, rather than as at present when only officers employed at the Port where the vacancy occurs are considered eligible."

This resolution was included, with others, in a Memorandum forwarded to the proper authorities.

I would like to add a word of welcome to the *Review*, which is destined to fill a very useful niche in the National Revenue activities of the country.

Thank You

T. W. McPhail, President, Saskatchewan Customs and Excise Officers Association, writes:—

On behalf of the members of this Association I beg to express to you our appreciation of the *National Revenue Review*.

The publication presents a pleasing appearance, and contains items of interest to the members of the Service generally. The informative articles on the various branches of the Department are very interesting, and must tend to greater efficiency among members of the Staff. The *Review* has also a family, or brotherly, touch, and awakens loyalty.

Wishing the publication every success, and enlarging fields of usefulness.

A Word from Halifax

W. C. Acker, Collector at Halifax, Nova Scotia, writes:—

I want to congratulate you on the *Review*. It is very interesting and I am sure must be appreciated by all officers throughout Canada. It certainly gives us a closer touch with the Department and with each other generally.

Quite Right

John H. Williams, Chartered Accountant, Calgary, writes:—

I am a subscriber to your excellent publication and have received issue No. 2, on page 3 of which appears a reply to a Civil Service examination question.

I came across another one which may interest you, which reads as follows:—

Even the grave and dignified British Civil Service commissioners could not resist being amused at an answer given at a recent examination. The question was:

"Give for any one year the number of bales of cotton exported from the United States.

The applicant wrote: "1491. None."

A NEW OUTPORT

Bamfield, B.C., a Manifesting and Collecting Station, under the survey of the Port of Victoria, B.C., is established as a Customs-Excise Outport and Warehousing Port under the survey of the Port of Victoria, B.C., to take effect on and after the 15th January, 1928.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

NOVEMBER—DECEMBER

ADDITIONS

Nova Scotia

Baddeck (Munroe's Point): Buchanan, Dan. M., Customs Excise Enforcement Officer.

New Brunswick

St. John: Corringham, F. A. (O.A.S.), Craft, G. F. (O.A.S.), Dykeman, F. F. (O.A.S.), Higgins, W. G. (O.A.S.), McManus, F. (O.A.S.), Wilson, A. O. (O.A.S.), Customs Excise Examiners.

Quebec

Chicoutimi: Lafontaine, J. E., Customs Excise Clerk.

Montreal: Brown, E., Customs Truckman, Flood, E., Customs Excise Examiner, Lalumiere, J. A., Customs Excise Examiner (Bilingual), LeBlanc, Damien (O.A.S.), Customs Excise Examiner, McCallum, Thomas, Customs Truckman, Mullin, M., Customs Excise Examiner.

Ontario

Belleville: Miller, G. M. (O.A.S.), Customs Excise Clerk.

Oshawa: Jackson, M. N., Customs Excise Examiner.

Toronto: Hare, G. E. (O.A.S.), Ingram, F. (O.A.S.), Richmond, S. A. (O.A.S.), Todd, Walter (O.A.S.), Customs Truckmen, Woodward, G. W., Clerk, Grade 1.

Windsor (Walkerville): Tuck, W. H. (O.A.S.), Customs Truckman.

British Columbia

Vancouver: Atherton, J. J. (O.A.S.), Customs Excise Examiner, Cavaliero, E. (O.A.S.), Messenger, Dodson, R. A. (O.A.S.), Customs Excise Examiner, Dunbar, Wm. (O.A.S.), Customs Excise Examiner, Gauthier, E. J. (O.A.S.), Customs Excise Clerk, MacAdam, C. S. (O.A.S.), Customs Excise Examiner, McAlduff, C. H. (O.A.S.), Tyler, F. J. (O.A.S.), Ward, Victor (O.A.S.), Customs Excise Clerks.

(Englewood): Robertson, Neil (O.A.S.), Customs Excise Enforcement Officer.

ADMINISTRATIVE

Board of Customs: Carbray, Miss Alice S., Stenographer, Grade 3, McIntyre, Miss Agnes M., Stenographer, Grade 2.

Inside Service: Kutka, S., Clerk, Grade 2.

Inspection: Holtby, E. G., Assistant Inspector of Customs and Excise.

Special Preventive Service: Dugay, J. M., Gosselin, J. A., Special Customs Excise Enforcement Officers: Gress, Miss M., Stenographer; Hogan, J. J., LeMay, J. E., Special Customs Excise Enforcement Officers; McDonald, Mary, Stenographer; Pitre, Raymond, Sherwood, J. H., Special Customs Excise Enforcement Officers.

DEDUCTIONS

Nova Scotia

Baddeck (Little Narrows): McKay, D. B., Customs Excise Enforcement Officer.

Middleton (Margaretsville): Downie, H. S., Sub-Collector of Customs and Excise.

New Brunswick

St. Stephen (Upper Mills): Smith, N. D., Customs Excise Enforcement Officer.

Quebec

Montreal: Bachand, J. H., Cardin, A., Durand, R., Durocher, P. E., Fortier, N., Customs Guards; Hearne, Henry, Customs Excise Examiner; Martineau, V. M. B., Picard, J. A. E., Pinsonneault, J. L., Rousseau, E. J., St. Pierre, J. A., Saux, J. R. H., Savage, G., Simard, J. A., Terroux, R., Theoret, E., Customs Guards.

Quebec: Butler, D. J., Customs Excise Examiner; Girard, L. A., Customs Excise Clerk.

Sherbrooke (Comins Mills): Keroack, A., Customs Excise Examiner, Grade 1 Outport.

(Hereford Road): Lemieux, J. M., Customs Excise Enforcement Officer.

Sutton: Dupont, L., Customs Excise Examiner.

Ontario

Sarnia: Pontefract, R. W., Customs Excise Examiner.

Sault Ste. Marie (Spanish Mills): Reid, J. P., Customs Excise Enforcement Officer.

Toronto: O'Neill, H. F., Clerk, Grade 1.

Saskatchewan

Moose Jaw (West Poplar River): Bellevance, N., Sub-Collector of Customs and Excise, Limited Service.

British Columbia

New Westminster (Pacific Highway): Purdie, R.P., Customs Excise Examiner.

Administrative

Board of Customs: O'Toole, Miss Rosebud, Stenographer, Grade 2.

Inspection: Edward, H. B., Assistant Inspector of Customs and Excise.

Preventive Service: Fraser, F. R., Special Customs Excise Officer, Grade 2.

Special Preventive Service: Duffy, Carl A., Lapierre, G., Straight, W. H., Special Customs Excise Enforcement Officers.

PROMOTIONS

Quebec

Montreal: Barlow, A. L., from Assistant Customs Appraiser to Customs Appraiser (Divisional); Fortier, J. E. L. from Clerk, Grade 1, to Customs Excise Clerk; Leduc, Dosithée from Watchman to Customs Truckman.

Ontario

Sarnia: Crookes, J. T., from Cashier and Computing Clerk to Customs Appraiser.

Toronto: Drinkwater, W. S., from Assistant Customs Appraiser to Customs Appraiser; Relyea, Thos. G., from Customs Appraiser to Customs Appraiser (Divisional).

British Columbia

New Westminster: Chilver, F. W., from Special Exciseman, Grade 2, to Special Exciseman, Grade 3.

Vancouver: Carriek, A. C., from Customs Truckman to Customs Excise Examiner: Eckersley, John, from Messenger to Customs Excise Clerk; Hatt, Fred, from Stenographer, Grade 2, to Customs Excise Clerk; Rush, F. C., from Customs Guard to Customs Excise Examiner.

Victoria: Watson, Thomas, from Customs Guard to Customs Truckman.

TRANSFERS

Ferguson, L. E., from Stenographer, Grade 2, Department of Mines, to Stenographer, Grade 2, Administrative.

Hamilton, C. R., from Assistant Inspector of Customs and Excise, Toronto, to Assistant Inspector of Customs and Excise, Ottawa.

Jamieson, J. W., from Customs Excise Examiner, St. Paul, Minn., to Customs Excise Examiner, Chicago, Ill.

PROMOTIONS AND TRANSFERS

Dupont, Emile, from Customs Excise Examiner, Grade 1 Outport, Farnham, Que., to Sub-Collector of Customs and Excise, Grade 1 Outport, Abercorn, Que.

CUSTOMS AIR HARBOUR

Collectors have been advised that the Department of National Defence, with the concurrence of the Department of National Revenue, has authorized the establishment of a Public Customs Air Harbour at the port of Hamilton, Ontario, which is an Air Port, under the proprietorship of the J. V. Elliott Air Service of that place, the Customs Air Harbour to be used by day only.

Similar authorization has been granted in respect of a Public Customs Air Harbour at Lethbridge, Alta., under the proprietorship of the Corporation of the City of Lethbridge, for use by day only.

TOURISTS' AUTOMOBILES AND TRAVELLERS' VEHICLES

For the information of officers of National Revenue, and the public generally, the following memorandum, which is being issued to Collectors, is printed in full.

MEMORANDUM

DEPARTMENT OF NATIONAL REVENUE, CANADA,
(Customs Division)

OTTAWA, 4th January, 1928.

To Collectors of National Revenue:

TOURISTS' AUTOMOBILES AND TRAVELLERS' VEHICLES

Referring to Memorandum No. 2 and supplements, you are advised that the regulations therein contained respecting the importation of tourists' automobiles and other vehicles into Canada by non-residents, and the exportation therefrom of such vehicles by residents, as well as the regulations dealing with vehicles used for purposes other than those of health or pleasure in crossing and recrossing the frontier, are revised and consolidated herein.

Permit Forms E. 50, amended 1927, C. 12, amended 1927, C. 12 Special, amended 1927, Motor Vehicle Permit Extension Form E. 50-A, and Traveller's Vehicle Permit Form E. 50-B are approved, and collectors and others are to be guided by the instructions which are fully set out thereon. The approved Bond forms which appear in the appendix hereto are but slightly changed to correspond with minor amendments in the regulations.

Every officer at frontier ports or outports is required to become familiar with the amended regulations, and particular attention is directed to the regulations concerning travellers' vehicles, and especially those pertaining to such vehicles in which goods are imported.

Similar treatment to that provided in respect of tourists' automobiles may be accorded to motorcycles and bicycles as well as teams and carriages imported by non-residents or exported by residents for purposes of health or pleasure only.

The term "automobile" herein is held as including the outfit forming part of the vehicle or being an accessory thereof, but is not held to include separate equipment or articles such as cameras, fishing tackle, golf clubs, tennis racquets, radio sets, phonographs, and goods of a similar class, in respect of which a deposit is required under the regulations respecting the temporary admission of tourists' outfits. A separate permit is not required for a trailer.

Officers are specially instructed to exercise care in the issuance of permits to avoid any possibility of issuing a tourist's permit to a person who will be engaged in business or whose car will be used for commercial purposes.

AUTOMOBILES IMPORTED BY NON-RESIDENTS FOR PLEASURE PURPOSES ONLY

1. Automobiles manufactured abroad and not duty paid may be admitted into Canada under permit for touring purposes only without the payment of duty thereon, subject to the following regulations:—

(*a*) The applicant for a permit shall be a non-resident of Canada and a temporary visitor therein for purposes of health or pleasure only and not for any business or commercial purpose whatever. He or she shall be the owner of the automobile or a member of the immediate family of the owner who is also a non-resident of Canada.

(*b*) The automobile shall be admissible only when imported by and for the use of the owner or a member of the immediate family of the owner, and shall be used in Canada solely for purposes of health or pleasure by such non-residents of Canada, and be not used for any business or commercial pursuits whatever while in Canada without payment of duty thereon, under penalty of seizure and forfeiture of the automobile.

2. *Touring Permits for a Period Not Exceeding Sixty Days.*—On arrival at the frontier customs port of entry, the owner of the automobile shall report at customs and apply for a permit. The collector, if satisfied that the conditions stipulated in paragraphs (*a*) and (*b*) preceding are complied with, may admit the automobile without formal entry and may issue a tourist's permit in triplicate on Form E-50 amended, 1927, for a period not exceeding sixty days.

(*a*) Should a tourist who has been granted a sixty-day permit, desire an extension not exceeding thirty days he may apply therefor on Form E. 50-A (which may be obtained at any customs port or outport), to any Collector or Sub-Collector of National Revenue, who, upon being satisfied as to the bona fides of the applicant as a tourist and that the car will be used by him only for purposes of health or pleasure, may extend the permit for a further period of thirty days, notifying the port of issuance by one copy of E. 50-A, as directed thereon.

(*b*) If a tourist, who has been granted a permit for a vehicle under this section, desires to retain it in Canada for a period in excess of ninety days, he may, before the expiry of such permit, present the same to any Collector or Sub-Collector of National Revenue, and on compliance with the provisions and subject to the conditions of section 3 hereof, be granted a permit for a period not exceeding six months from the date of the importation of the vehicle.

3. *Temporary Permits for a Period in Excess of Ninety Days But Not Exceeding Six Months.*—On reporting at the customs frontier port of arrival, the non-resident owner of an automobile, desiring a touring permit for a period in excess of ninety days, shall apply for a permit as in the case of temporary admission for sixty days, which the collector or sub-collector may grant under the conditions stipulated in subsections (*a*) and (*b*) of section 1, after a careful examination and appraisal being made of the automobile, and upon being furnished with:

(*a*) a cash deposit of $25 and a bond executed by two residents of Canada on Form D-3 for an amount equivalent to the duty and taxes payable on the automobile; or

(*b*) the bond on Form D-3¼ of a resident of Canada who has deposited with the collector or sub-collector at the port or outport the general guarantee of an incorporated guarantee company authorized to do business in Canada and whose bonds are acceptable to the Dominion Government; or

(*c*) the special bond on Form D-3½ of an incorporated guarantee company, or

(*d*) a cash deposit equivalent to the duty and taxes payable on the automobile.

4. *Refunds of Deposits, Cancellation of Bonds and Procedure in Default of Proof of Export.*—On exportation of the automobile under customs supervision within the period for which the permit was granted, the bond supplied shall be subject to cancellation and any cash deposits shall be subject to refund, as the case may be: In default of proof of exportation within the period stated on the permit, the provisions of the bond may be enforced or the cash deposit may be taken to account as customs duty on Entry Form B-16, and a similar entry is authorized in respect of cash proceeds realized from bonds.

5. *Temporary Admission, Twenty-four Hours, at Ports and Outports on the Frontier Only.*—In respect of automobiles entering Canada for a stay not exceeding 24 hours within the jurisdiction of the port or outport only, and not to proceed further, when the collector or sub-collector is satisfied that conditions of subsections (*a*) and (*b*) of section 1 are complied with, he is authorized to permit entry upon the owner surrendering his State license card, which will be returned to him on the return journey. In such cases, the use of Form E-50, Amended 1927, may be dispensed with.

General Regulations

6. *Frequency of Issuance of Permits.*—No restriction is placed on the number of automobile permits which may be issued to a tourist under section 2 for sixty days, but automobiles admitted into Canada under the provisions of section 3, and exported, may not be re-imported for touring purposes within six months from the date of their exportation, nor may a permit be issued to the same person within that period for another automobile, unless full details in each particular case are submitted to the Department for consideration and special authority for an extension or renewal of the permit has been granted.

7. *Crossing and Recrossing Frontier During Period in Which Tourists' Permits are Effective.*—During the period covered by the collector's permission on Form E-50 amended, the tourist, after having temporarily crossed the frontier into the United States, may re-enter Canada upon presenting the said permission at the frontier customs house; provided that the customs officer shall be satisfied as to the identity of the automobile and its outfit.

8. *Procedure Respecting Deposits.*—All moneys received from tourists as security for the return of their automobiles or other vehicles shall be deposited and held in a special account to the credit of the collector or sub-collector for return to the tourists on exportation of such vehicles. In order that such deposits may be returned to tourists without delay—except in the case of default to export the automobile or other vehicle within six months—sub-collectors receiving same will not make remittance thereof to the chief port.

9. *Port Records of Tourists' Automobiles.*—A proper record is to be kept at the frontier port of all automobiles and motorcycles reported inwards and outwards thereat. The filing of the original permits in consecutive numerical order will be sufficient record of automobiles in respect of which permits have been issued but accurate records in convenient form for reference shall be maintained in respect of automobiles admitted under the provisions of section 5.

10. *Reports of Outstanding Permits.*—Collectors and sub-collectors are required to forward to the department at regular intervals reports of outstanding permits in respect of which proper proof of exportation has not been received. These reports should be accompanied by copies of the permits and all correspondence, or copies thereof, with the parties or others in the endeavour to obtain evidence of exportation.

11. *Authorized Guarantee Companies.*—The guarantee companies listed in Circular 501-C have been licensed to do business in Canada, and special or general bonds, in approved form, given by any of such companies may be accepted as security in respect of automobiles imported into Canada by non-residents of the Dominion, for touring purposes only. It is to be clearly understood that only bonds of guarantee companies listed in Circular 501-C or subsequent circulars are to be accepted by collectors.

12. *Fees.*—No fee is to be collected from the owners of tourists' automobiles for customs attendance (on either regular days, Sundays or holidays), but for services rendered in connection with inward or outward reports of such vehicles outside of regular hours of service, customs officers are entitled to the regular overtime allowance as prescribed in the regulations governing extra services and overtime.

Automobiles Exported by Residents for Pleasure Purposes Only

13. *Automobiles Exported for Touring Purposes by Residents of Canada.*—Automobiles of Canadian origin or duty paid in Canada may be exported temporarily for touring purposes outside of Canada under Permit Form C. 12 amended, conditional upon return to Canada within the period stated on the Collector's Permission without duty except upon the value of the repairs after allowing for wear and tear. The report inwards on the return of the tourist shall be in the form prescribed for that purpose on Form C. 12 amended. Where parties are known to the customs officer, they may be allowed to cross the frontier with their motor or other vehicles and return within one week subject only to the usual report, search, examination and inspection.

14. *Horses, Carriages, Etc., Exported for Exhibition Purposes by Residents of Canada.*—Horses, carriages and the harness thereof, of Canadian origin or duty paid in Canada, going into the United States temporarily for exhibition or racing purposes may be re-admitted into Canada without duty, upon identification to the satisfaction of the Canadian Customs Officer at the frontier, provided they are returned within one year without change of ownership, subject to the following conditions, viz:—

(*a*) The horses, carriages and harness shall be duly reported Outwards, in duplicate, at the frontier port of exit from Canada for temporary stay in United States, with such description of the horses, carriages and harness as will enable the Customs Officer to identify them on return to Canada.

(*b*) Duty is to be collected on the value of repairs made in United States to such carriages and harness, after allowing for "wear and tear."

Travellers' Vehicles

15. *Carrying Passengers Only.*—Automobiles, motor trucks and other motor vehicles owned by British or foreign subjects, may enter Canada and return to the United States without payment of duty on such vehicles when employed in conveying passengers in transit across the frontier, provided they are employed only for through transportation of passengers (either or both ways) between a point or place in the United States and a point or place in Canada, subject to the conditions hereinafter stated.

(*a*) The vehicles shall be duly reported inwards at the Customs frontier port with such description, examination and valuation as will enable the customs officer to identify them on leaving the Dominion.

(*b*) A permit on Form E. 50-B may be issued by the collector or sub-collector on his being furnished with (1) a cash deposit equivalent to the duty and taxes payable on the vehicle, or (2) a bond on Form D. 3-B executed in Canada for a principal sum equivalent to the said duty and taxes, or (3) the special bond of an incorporated guarantee company authorized to do business in Canada on Form D. 3-A, or (4) the personal bond on Form D. 3 of a person in whose favour there has been filed at the port or outport the general bond of a guarantee company on Form D. 3-B.

(*c*) On exportation of the vehicle under customs supervision within a period of 30 days, the cash deposit shall be subject to refund or the bond to cancellation. In default of proof of such exportation within 30 days, the cash deposit may be taken to account as customs duty on Entry Form B. 16, and a similar entry is authorized in respect of cash proceeds realized from bonds.

16. *Carrying Goods.*—Automobiles, motor trucks and other highway vehicles owned by British or foreign subjects, carrying goods (dutiable or not) for delivery to a point in Canada may be admitted under travellers' vehicle permit Form E. 50-B, under the foregoing provisions, subject to due entry at customs at the frontier port of arrival of all goods to be so

delivered and the payment of all duties and taxes to which such goods may be liable. If entry of the goods be not passed at the frontier, they may not be forwarded by such vehicle to an interior port for entry unless accounted for on a Highway Manifest, Form A-8, and accompanied by a customs officer to the port at which entry is to be passed, the salary, overtime and expenses of such officer to be repaid to the department by the parties accommodated.

(*a*) The exemption from duty prescribed in these Regulations shall not apply to vehicles used in local traffic or employment in Canada, nor to the outfits of peddlers with goods for sale, nor to goods or samples of commercial value; in all of which cases duty is to be collected.

17. *Carrying Goods in Transit Only.*—Automobiles or motor vehicles of foreign origin and not duty paid engaged in carrying goods by highway from one point in the United States to another point therein through Canada, are required to report inwards and be accompanied by a customs officer from the frontier port of arrival in Canada to the frontier port of exit, the salary, overtime (if any) and expenses of the officer to be repaid the department by the parties accommodated.

18. *Carrying Passengers or Driving Through Empty in Transit Only.*—Automobiles or motor vehicles of foreign origin and not duty paid passing by highway from one point in the United States to another point therein through Canada with or without passengers and without goods may be admitted under the provisions of section 15.

Commissioner of Customs.

It may be added that the new forms of permits which have been approved are considered quite an improvement over those hitherto in use and which are now superseded. All forms may now be completed with one writing instead of two as was required in some of the old forms. The saving of time in preparing permits is of considerable importance at ports such as Windsor, Bridgeburg and Niagara Falls, and this feature, to say nothing of the more explicit terms in which the conditions and instructions are expressed, will it is believed fully justify the revision of the permits.

TOBACCO AND SPIRITS

COMPARATIVE STATEMENT OF EXCISE DUTY COLLECTIONS DURING THE MONTHS OF NOVEMBER 1926 AND NOVEMBER 1927

—	1926	1927
	$ cts	$ cts
Spirits, potable	1,601,207 96	2,032,998 66
Spirits, non-potable	102,225 06	103,725 19
Malt	302,541 15	315,963 33
Cigars	56,831 90	57,391 71
Cigarettes	1,908,733 10	2,068,328 54
Manufactured tobacco	362,491 90	369,042 86
Foreign raw leaf tobacco	574,438 80	562,601 72
Beer	17,120 10	11,145 00
Licenses	113 50	312 50
Totals	4,925,703 47	5,521,509 51

COMPARATIVE STATEMENT OF TOBACCO, CIGARS, CIGARETTES AND FOREIGN RAW LEAF TOBACCO ENTERED FOR CONSUMPTION DURING THE MONTHS OF NOVEMBER 1926 AND NOVEMPER 1927

—	1926	1927
Tobacco, cut lbs.	1,119,031	1,128,244
Tobacco, plug "	623,728	637,112
Cigarettes No.	317,979,350	344,586,840
Cigars "	18,726,947	19,017,694
Snuff lbs.	70,341	79,522
Foreign, raw leaf tobacco "	1,409,336	1,368,977

CAFETERIA FOR STAFF

The official opening of a cafeteria for the exclusive use of the officers employed at the Postal Parcel Branch of the port of Montreal took place on December 12, when dinner was served to the entire staff.

The benefit of the service was felt during the Christmas rush owing to it being possible to keep the full staff on duty during the noon hour to serve the public, whereas in former years the counters were only half manned from 11.30 a.m. to 2.30 p.m.

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF DECEMBER AND THE NINE MONTHS ENDED DECEMBER 31st, 1926 AND 1927

	December, 1926		December, 1927	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		138,421,475		130,278,157
Total Exports (Foreign Produce)		1,386,516		1,912,391
PRINCIPAL ITEMS OF EXPORTS— Unit				
Wheat Bush.	44,878,844	58,761,219	44,808,700	55,957,695
Newsprint Cwt.	3,128,164	10,344,574	3,384,043	11,078,887
Planks and boards M. ft.	157,888	4,346,257	121,941	3,349,436
Wood pulp Cwt.	1,681,018	4,354,177	1,475,305	3,812,646
Wheat flour Prls.	884,942	5,924,040	956,752	6,032,730
Fish Cwt.	566,116	3,674,719	655,223	3,401,451
Cheese Cwt.	136,346	2,420,006	88,778	1,791,881
Automobiles and parts $		3,196,505		1,779,712
Furs $		2,097,423		1,434,049
Meats Cwt.	142,200	3,000,134	144,405	2,329,513
Imports, entered for Consumption.—Free goods		30,572,035		32,917,206
Imports entered for Consumption—Dutiable goods		51,202,960		50,344,450
Total Imports entered for Consumption		81,774,995		83,261,656

	Nine months ended December 31st, 1926		Nine months ended December 31st, 1927	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		983,924,100		950,104,367
Total Exports (Foreign Produce)		11,361,988		16,391,583
PRINCIPAL ITEMS OF EXPORTS— Unit				
Wheat Bush.	208,109,864	298,720,134	214,674,637	285,249,343
Newsprint Cwt.	26,077,027	85,774,819	28,276,706	92,544,755
Planks and boards M. ft.	1,656,300	48,235,140	1,632,089	45,406,180
Wood pulp Cwt.	15,021,358	38,575,552	13,645,092	35,683,854
Wheat flour Brls.	7,596,412	52,387,363	6,711,633	43,933,539
Fish Cwt.	2,883,603	27,281,665	2,903,235	25,792,293
Cheese Cwt.	1,268,617	23,015,378	1,007,293	20,071,742
Automobiles and parts $		25,709,892		21,156,733
Furs $		12,729,747		14,641,223
Meats Cwt.	1,099,637	23,343,948	1,193,322	20,229,124
Imports entered for Consumption—Free goods		277,186,180		297,055,594
Imports entered for Consumption—Dutiable goods		489,576,862		525,931,834
Total Imports entered for Consumption		766,763,042		822,987,428

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF DECEMBER, 1926 AND 1927

—	1926	1927	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	12,293,384 27	13,130,390 00		
Less Refunds and Drawbacks	1,364,265 00	1,102,111 77		
Net	10,929,119 27	12,028,278 23		1,099,158 96
Excise Taxes	9,066,708 71	7,806,000 19		
Less Refunds and Drawbacks	105,363 66	85,380 91		
Net	8,961,345 05	7,720,619 28	1,240,725 77	
Excise Duties	4,150,805 30	5,338,348 65		
Less Refunds and Drawbacks	27,203 15	93,641 32		
Net	4,123,602 15	5,244,707 33		1,121,105 18
Sundry Collections	155,944 04	107,101 65		
Less Refunds and Drawbacks	Nil	45 55		
Net	155,944 04	107,056 10	48,887 94	
Net Totals	24,170,010 51	25,100,660 94	1,289,613 71	2,220,264 14
Net Increase				930,650 43

TOTALS FOR NINE MONTHS

—	1926–27	1927–28		
	$ c.	$ c.	$ c.	$ c.
Customs Duties	118,679,451 70	127,817,525 80		
Less Refunds and Drawbacks	12,166,934 47	10,991,087 69		
Net	106,512,517 23	116,826,438 11		10,313,920 88
Excise Taxes	80,461,184 65	70,673,570 90		
Less Refunds and Drawbacks	721,709 52	1,000,933 75		
Net	79,739,475 13	69,672,637 15	10,066,837 98	
Excise Duties	38,768,562 13	45,325,038 74		
Less Refunds and Drawbacks	520,787 58	562,372 96		
Net	38,247,774 55	44,762,665 78		6,514,891 23
Sundry Collections	852,594 29	1,093,244 84		
Less Refunds and Drawbacks	133 08	655 11		
Net	852,461 21	1,092,589 73		240,128 52
Net Totals	225,352,228 12	232,354,330 77	10,066,837 98	17,068,940 63
Net Increase				7,002,102 65

INCOME TAX DIVISION

INCOME TAX DIVISION

—	December 1926	December 1927	Decrease	Increase
	$ cts.	$ cts.	$ cts.	$ cts.
Net Collections	395,698 86	1,173,455 39		777,756 53

Totals for Nine Months

—	1926–27	1927–28	Decrease	Increase
	$ cts.	$ cts.	$ cts.	$ cts.
Net Collections	45,657,849 50	53,107,351 23		7,449,501 73

REVENUE RECEIVED UNDER "THE SPECIAL WAR REVENUE ACT"

—	December 1926	December 1927	Decrease	Increase
	$ cts.	$ cts.	$ cts.	$ cts.
Net Collections	1,519 48	1,131 40	388 40	

Totals for Nine Months

—	1926–27	1927–28	Decrease	Increase
	$ cts.	$ cts.	$ cts.	$ cts.
Net Collections	135,851 00	142,936 30		7,085 30

HINTS FOR NEW YEAR RESOLUTIONS

Never shirk the daily task.
Always remember that courtesy is essential.
Try to assist the officers working with you.
Irony and sarcasm should never be employed.
Only constant effort will count in the end.
None but the efficient can expect advancement.
All together means effective team work.
Leave your personal troubles at home.

Remember at all times you are a public servant.
Every man worth his salt tries hard.
Very few men are incapacitated by over-work.
Energy well directed is a shining advertisement.
Never delay in doing the work at hand.
Use your head.
Enthusiastic co-operation is bound to win.

Printed by F. A. ACLAND, King's Printer, Ottawa, Canada

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FEB 18 1928
UNIVERSITY OF TORONTO

The National Revenue Review

Connaught Building, Ottawa, Headquarters of the National Revenue Department

February, 1928

Vol. 1 — No. 5

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
THE HONOURABLE W. D. EULER, P.C., M.P.

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The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. 1 OTTAWA, FEBRUARY, 1928 No. 5

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

More About the Olden Days

THE story in the December number, of the older brother of the *Review*, born fifty-three years ago, evoked much comment. Many Departmental officers visited the Editor's desk and asked to be allowed to finger its yellow pages, until at last, fearing that so much interested attention would result in the tattered copy going to pieces altogether, the modest little volume of "Instructions for Officers of Her Majesty's Customs," dated 14th June, 1875, was carefully placed in a drawer, "far from the madding crowd." Before the key was turned however, the Editor was asked to quote further from the "Instructions," supplementary to those given in "The Days of Auld Lang Syne." And so the thin and faded leaves were scanned once more.

In the preface, signed by J. Johnson, the then Commissioner of Customs, it is pointed out that these Instructions are not intended to supersede, but rather to explain the "Act Respecting the Customs" and other laws relating to the collection and management of the revenue; "and all officers should endeavour to become familiar with the provisions of those laws, so as to avoid mistakes in practice, which might result in discredit to himself and loss to the Revenue." Good wholesome advice for this day and generation of officers also.

In those days an officer was liable to be called upon to perform many duties. He was a "Jack of all Customs trades" as it were. Paragraph 12 of the general instructions set forth:—

"Every officer of Customs should remember that, whatever may be the title under which he receives his appointment, he is to hold himself liable to be called upon to perform any duty rendered necessary by the varying circumstances of different localities or other exigencies of the Service; whether it appear to be strictly in accordance with the particular duties of his office or not."

This instruction did not apply alone to the little fellows, the members of the rank and file, but to the higher officers, for the paragraph continues:—

"Thus, Collectors are sometimes so placed that it is necessary for them to perform the duties of Landing Waiters, Clerks and Appraisers, and all other duties required in the collection and management of the revenue."

One point in these old time instructions, which is equally as pertinent to-day as it was then, and should be observed, deals with communications to the Department. It reads:—

"Every Collector of Customs is the proper medium of communication with the Minister or the Commissioner, and and any communication from other officers to the Department, on matters of business, to ensure attention, must be forwarded through him."

It may be added, gently but firmly, that Collectors should not deal with half a dozen subjects in one letter. The Supplies Branch is ready to furnish them with the stationery required, and "one letter, one subject" is a business-like motto for those who communicate with the Department. Brevity, in addition to being the soul of wit, is also the quality most to be desired in official correspondence.

A word as to instructions to "Landing Surveyors." Seven paragraphs are devoted to these. This officer was instructed to inspect the state of warehouses "especially observing that the stowage of goods contained therein is strictly according to the regulations, and when he discovers any deficit in the doors, hatches, windows, loop-holes, hasps and staples, or other fastenings, he is to give notice to the occupier to repair the same."

Landing surveyors were also supposed to keep a fatherly eye on the staff, to watch over them carefully, and see their feet did not stray into alluring but dangerous paths. This pungent paragraph, just as applicable to-day as it was then, concludes the instructions to Landing Surveyors:—

"As it is of the utmost importance to the public service that the general character of officers in this service, both in public and private life, should be respectable, he is, as far as practicable, to make himself acquainted therewith, and should he discover that any of those under his survey, have, in either case, been guilty of any offence derogatory to fair character and good conduct, he is, without fail, to acquaint the Collector thereof, for the information of the Commissioner of Customs."

There, there, you quaint little elder brother of the *Review*, with your old-fashioned phrases and faded print. Enough of you for this time. Back to your new quarters in the Editor's desk. Some day your pages may be turned again.

Marking of Goods

FOR the information of officers and others interested it may be pointed out that it is specifically provided in Section 12-A of the Customs Tariff Act that imported goods of any description or class required to be marked with an indication of the country of origin under the provisions of that Section, shall be marked "in legible English or French words."

This is the provision of the law as established by Parliament, and, in accordance therewith, the department accepts indications of the country of origin on imported goods subject to the provisions of that section in either English or French, and cannot accept any indication in any other language.

Reports Inward of Vessels

COLLECTORS of National Revenue have been advised by Circular as follows:—

Under section 16 of the Customs Act, the master of every vessel coming from any port or place out of Canada, and entering any port in Canada, shall make a report in writing of the arrival and voyage of such vessel, and Form A-6 calls for information as to the voyage under explanatory instruction (3) reading "Port and country whence arrived."

The Department holds that this question is not satisfactorily answered by the indefinite statement that the vessel came "From the high seas" but that instead the intention of the Act was to require a statement showing a definite place from which the ship had cleared.

In future, therefore, you are directed to require the masters of vessels reporting inward to name in blank (3) the port and country where last clearance was obtained and to give all information called for in subsection 2 of section 16 of the Act, especially in respect of any addition to, change in, or disposition of cargo since the date of such clearance, whether occurring at any other place or at sea, using a special affidavit for that purpose if the affidavit printed with Form A-6 cannot be altered to suit the facts.

In all cases where the cargo on such clearance was intoxicating liquor the special affidavit should show the date and as nearly as possible the exact location of the vessel when transfer, if any, made and the name of the vessel to which the liquor was transferred.

Wholesalers' Licenses

THE Department receives many applications from unlicensed wholesalers, and in some cases from licensed manufacturers, for wholesalers' licenses.

Wholesalers' licenses are now being granted only to facilitate the sale or interchange of raw material between licensed manufacturers, consequently a considerable portion of a wholesaler's goods must be sold to such manufacturers, or license will not be granted.

There are reasons which operate against the granting of licenses to wholesalers whose business is such that they do not sell raw materials in any appreciable quantities to manufacturers. Some of these are:—

The issuance of license, the recording thereof, the bond required, correspondence in connection therewith, and the audit of the books by auditors increases departmental expenditure.

No revenue (except of course the nominal license fee) accrues to the Department as a result of the issuance of license, but as stated before, considerable cost is incurred.

Taxpayers have found it very difficult to establish definitely the exact domestic cost or duty paid value of goods purchased, in order to pay the tax thereon as required by the Act. This is due to fluctuating values in foreign markets, and also to fluctuating values of currencies; consequently, a manufacturer may have three pieces of goods on hand from the same country of origin, being of the same colour, texture, width, etc., and still they may have cost him three different prices. The value for tax purposes can only be arrived at by a series of estimates, which leads to confusion, and sometimes to controversy, in ascertaining the amount of tax due.

When the tax rate is reduced, stocks of goods on hand in licensed wholesalers' warehouses have been bought tax free and the tax only applies at the decreased rate; consequently, there is a loss of revenue by reason of stocks in wholesalers' hands at tax reduction.

Finally, the payment of the tax to the Department is delayed; that is, if the manufacturer sells his goods to the unlicensed wholesaler, he pays tax when the sale is made, but if the wholesaler is licensed, the payment of tax is deferred until the wholesaler has sold the goods.

Unless, therefore, a considerable quantity of a wholesaler's sales are to manufacturers for incorporation in their product, a wholesale license will not be granted.

New District Formed

AS part of the re-organization of the Income Tax division and more especially of the prairie section, a district has been formed consisting of the Northern portion of the province of Alberta in charge of C. S. Kilgour, Inspector of Income Tax, Edmonton.

Electrical Energy

COLLECTORS of National Revenue have been instructed to secure from each importer or exporter of electrical energy within the survey of their Port, monthly returns covering the quantity in terms of Kilowatt hours, and the value of such imports or exports.

The regular forms of import and export entries (Form B. 1 and Form B. 13) will be used for this purpose, these entries to be prepared immediately after the close of each month and forwarded to the Department with other entries in the usual way.

This information is required for statistics of Canadian foreign trade, and all importers and exporters of electrical energy should be notified to arrange for such returns commencing with April 1, 1928.

Free of charge

A COPY of the Review is delivered, free of charge, each month, to all officers of the Department of National Revenue, in Canada and elsewhere. It is not necessary for members of the staff to subscribe, unless, of course, they desire extra copies to be furnished to them. In this event the subscription price of one dollar a year should be remitted to the King's Printer, Ottawa.

Death of Mr. Thomas Westman

ONCE again the chill finger of death has touched a veteran officer of National Revenue. Thomas Westman, Inspector of Customs and Excise at Toronto, died on January 12, 1928, after 44 years of loyal and faithful service. Burial took place in Toronto on January 14, the Department at Ottawa being represented at the funeral by Mr. Geo. W. Taylor, Commissioner of Excise, a lifelong friend and colleague of the deceased.

The late Mr. Westman was first employed in the old Inland Revenue service at Toronto in 1884. He remained attached to the Toronto office for fifteen years, rising to the rank of Special Class Excise officer. In 1899 Mr. Westman was transferred to the headquarters of the Inland Revenue Department at Ottawa. In 1917 he was appointed Assistant Accountant of the Department and three years later returned to Toronto as Inspector of Inland Revenue in charge of the Toronto district. In May, 1927, Mr. Westman was selected to supervise the work of Sales Tax auditors in the Toronto district, and this position he filled until his untimely death.

Mr. Westman was a noted rifle shot and was a member of the Canadian Bisley team in 1904. He is survived by his widow and two sons, Dr. George M. Westman, Midland, Ontario, and Albert a member of the faculty of the University of Illinois.

The funeral service was conducted at the residence, 215 Indian Road, Toronto, by Rev. W. E. Baker, of Howard Park United Church, which deceased had attended. Assisting him were Rev. Basil Thompson, of Parkdale United Church, and Rev. George Duncan, of Stratford, Ontario, a brother-in-law of the late Mr. Westman.

The passing of Mr. Westman is deeply regretted, particularly by his former colleagues of the old Inland Revenue Department, and by the members of the staff of the Excise Division at Ottawa and Toronto. A man of gentle spirit and kindly thought for the welfare of others, he was also a thoroughly conscientious and efficient public servant. Mr. Westman was born on January 26, 1863.

HUNGARIAN CURRENCY

By Order in Council dated 16th January, 1928, the rate of the Hungarian Pengo (gold) as compared with the standard dollar of Canada has been proclaimed at $0.1749.

As the standard currency of Hungary is not now regarded as substantially depreciated, the instructions contained in Memorandum No. 22, Supplement C and on page 3 of Circular No. 208-C in respect to such currency, are cancelled, and the instructions in paragraph 4 on page 1 of Memorandum No. 22, Supplement B, and the provisions of Section 40, Sub-section 2, of the Customs Act, do not now apply to goods the manufacture or produce of Hungary.

FOREIGN CURRENCIES

Collectors of National Revenue have been advised as follows:—

Referring to Memorandum No. 2163-B, you are hereby advised that, by an Order in Council dated the 9th January, 1928, under the provisions of the Customs Act, Section 59, it is ordered that the rate of the Rupee, the gold standard unit of currency of India, in computing the value of such currency for duty, shall be and be proclaimed to be—$0.364949, until otherwise ordered.

Memorandum No. 2163-B is amended accordingly and Memorandum No. 14 is cancelled.

HERE AND THERE

The best way to live well is to work well.

Good work is the daily test and safeguard of personal health.

I have never found the limit of my capacity for work—Napoleon Bonaparte.

The following reached the Editor's desk in the daily mail:—

"Johnny" said the teacher, "give me a sentence using the word 'diadem'".

"People who drink wood alcohol diadem sight quicker than people who don't" was the sage reply of Johnny.

Someone sent to the Editor a contribution, setting forth the virtues of "The Perfect Stenographer". Do you recognize her? Here she is:—

Behold—She is all things to all men in the office.

She is the shield that standeth between them and the world, and the mouthpiece that frameth their alibis.

She is their comforter in their moments of sorrow, and the sunshine that brighteneth the office.

She findeth the lost letters where the chief hath laid them, and taketh the blame therefor without murmuring.

She hearkeneth to the chief's pet story each morning, and always laugheth with unfailing heartiness.

She is convulsed at the chief's jokes and deaf to all his complaining.

She hearkeneth unto the domestic troubles of one and all, and giveth them wisdom and advice.

She taketh their dictation and beareth the burden of their mistakes without complaining.

He that findeth a good wife findeth a good thing;

But he that findeth a perfect stenographer findeth a miracle.

55202—3

Years ago Charles Kingsley, the author of "Westward Ho", wrote a poem which is quoted frequently. One verse is commended particularly to National Revenue officers in the performance of their daily tasks:—

"Do the work that's nearest,
Though it's dull at whiles,
Helping, when you meet them,
Lame dogs over stiles."

Some curious examples of the art of addressing letters incorrectly have been received in the Department recently. The prize goes undoubtedly to the correspondent whose envelope carried the inscription:—"Hon. Geo. H. Boivin, Minister of Customs and Excise, the Department of the Secretary of State, Alberta, Canada." Everything in that is incorrect with the exception of the word "Canada". The second prize is awarded to the correspondent whose envelope bore the legend "Mr. M. Fuler, Ministre des Douanes, Oatawa, Quebec."

BRANDING OF PACKAGES

A circular has been issued by the Commissioner of Excise to Collectors, advising them that under authority of an Order in Council passed on the 9th day of January, 1928, Section fourteen of the Orders in Council, dated 9th January, 1889, 23rd January, 1895, and 24th December, 1921, establishing general warehousing Regulations, is hereby cancelled.

The Collector is instructed to deliver a copy of this Circular to each tobacco and cigar manufacturer, and to each Officer in charge thereof.

It may be added by way of explanation that Section 14 of the Regulations referred to requires that "All casks, boxes, or other packages of goods entered for Exportation shall, before leaving the warehouse, be conspicuously branded by the person entering the same Ex-warehouse, and under the personal supervision of the officer in charge, with the letters E X P N and any further information that may be required in any specific case or cases".

The Department decided to relieve Exporters of the necessity of branding the packages to be exported.

THE MERIT SYSTEM AT WORK

PROMOTIONS from the ranks were made recently to fill the two chief positions at the Port of Montreal, viz., those of Collector of National Revenue, and Surveyor of National Revenue, Customs and Excise Divisions. To the Collectorship Paul Arthur Magnan was promoted, and Arthur Laing was made Surveyor. Each of these officers has rendered loyal and efficient service for years.

Paul Arthur Magnan was born in Joliette, Quebec, 60 years ago. He was first employed in the Customs at Montreal in May, 1901, in the capacity of Acting Appraiser. A year later Mr. Magnan received his permanent appointment as Assistant Appraiser. In January, 1906, he was Acting Appraiser in charge of the Hardware Branch, and six months later was promoted from Assistant Appraiser to Appraiser. In April, 1919, Mr. Magnan was classified as a Divisional Customs Appraiser, which position he held until his promotion to the Collectorship on June 1, 1927.

P. A. MAGNAN

ARTHUR LAING

Arthur Laing was born in Belleville, Ontario. His age is 41 years and he entered the Customs service in Montreal in March, 1912, being assigned to the Dry Goods Branch. In September of that year Mr. Laing was permanently appointed Assistant Appraiser. His progress has been steady and is as follows:—

April, 1919—Classified as Customs Express and Postal Superintendent; August, 1923—Transferred from Customs Express and Postal Superintendent to Assistant Inspector of Customs and Excise, Inspection Branch, Montreal; May, 1925—Assigned to temporary duty in Sales Tax Work; August, 1926—Assigned to temporary duty as Surveyor at Montreal; June 1, 1927—Promoted from Assistant Inspector of Customs and Excise, to Surveyor.

WHEN THE CIRCUS COMES TO TOWN

WHAT happens when the circus comes to town? At a large Port of Entry such as Montreal there is a National Revenue officer who specializes in such matters. He has charge of all Bonded Goods received at amusement parks, and all goods for exhibition purposes, such as automobile shows, also circuses, and horses and dogs for polo matches, racing, training. It is his duty to identify all animals sent to the United States for temporary stay, racing, training or breeding, in order to be able to identify them as "Canadian Goods Returned" when they are subsequently returned to Canada.

At amusement parks duty is exacted on all goods brought in for permanent stay, by the proprietors of such places, and in the case of travelling showmen, or those who exhibit for only temporary stay, duty is exacted as follows:—each dog, 75c.; each horse, mule, ass, etc., $2.50; and on riding devices, Merry-Go-Rounds, Whips, Ferris Wheels, etc. duty is exacted on the full value, in the condition of the article at time of importation.

Dealing With Circuses

Circuses are dealt with differently. They are admitted into Canada on a special fee of $250, good for one month or a fractional part thereof. An inventory is also obtained, covering all the goods in their possession. Duty is also exacted on all tobacco, cigars, cigarettes, programs, tickets, ice cream cones, toy balloons, toy whips, whistles, novelties, peanuts, candy, popcorn, and any and all goods offered for sale. The Customs officer meets the circus destined for Montreal, on the United States side of the frontier port, and accompanies it to Montreal.

In the case of animals brought into Canada permanently, duty is exacted on the full value, except any which are pure-bred and imported for the improvement of stock. If, at time of importation, the importer has not yet received an Import Certificate, duty is collected on the animal or animals, subject to a refund of the duty paid by him, if, within one year from date of importation, an Import Certificate is issued by the Canadian National Live Stock Records, having reference to animal or animals in question. Otherwise no refund of the duty may be granted.

Race Horse Procedure

In the case of animals—horses and dogs—brought into Canada for temporary stay, exhibition, racing, etc. before any of the animals are permitted to proceed to the various race tracks at Montreal, a bond is first executed by the proprietors or officials of the tracks, to guarantee that no loss of revenue would occur, by reason of any of the animals warehoused at the track, over which they have control, being lost, strayed or stolen. Afterwards a Collectors Orders is issued to allow the animals to be stabled at the several tracks, under supervision of an officer of National Revenue. The next procedure is to obtain the manifest from the Railway Agent, proceed to the track, and check the quantity as shown by the manifest, also learn the names of the owners of the animals. Very often only one shipper's and consignee's name is shown on the manifest, whereas there might be several consignees. Having obtained this information, every animal must be carefully checked, showing name, colour, sex, height and all markings. The particulars are entered in an Index Book for purposes of identification, and are also used to make up the "For Warehouse Entry." When the Entry is put through, the manifest is posted by the entry number, and also a record of the transaction is entered in the Bond Book (Record of Bonded Goods warehoused and ex-warehoused). When the owners or trainers desire to proceed from one track to another at Montreal, they first obtain Customs permission to do so, and the officer checks them from one track to another. When it is desired to ship the animals from Montreal to any other port in Canada the officer is advised of such intention by the interested parties. The procedure is as follows:—

Having ascertained the time of shipment, transportation company, car, etc., a manifest is made on the port to which the animals are

to be shipped and a full description of each animal is shown of those in Bond. Sometimes Canadian horses are shipped in the same car. The names of such are shown on the bottom of the manifest and are bracketed (Not in Bond).

Animals for export, with the exception of a few details such as a Consular Invoice, and Export Entry, are treated in a manner similar to that outlined above.

After the horses are shipped outwards, the corresponding particulars, as shown in the Bond Book, are cancelled. At the same time the officer cancels the transaction in his Index Book, showing port manifested on, consecutive manifest number, car and initial number, so that a complete record is available at any time when required.

Another feature of the transaction is that a number of horses each year are killed or die through sickness or accident. Fifteen died at Montreal during the past season. Those are cancelled in the Bond Book and Index Book.

PREVENTIVE SERVICE SEIZURES

Large proceeds for nine months of fiscal year

Proceeds from seizures effected by the Customs-Excise Preventive Service for the nine months of the fiscal year ended December 31 last, totalled $543,738. Of this amount $428,805 represented Customs and $114,942, Excise seizures.

In December, 1927, Preventive Service Customs seizures totalled 123 for the Dominion, of a value of $83,010. Excise seizures numbered 128, with a value of $27,144. Ontario heads the list for that month in Customs seizures by the Preventive Service with 42; Quebec leads in Excise seizures for December with 47. The proceeds of Customs and Excise seizures by the Preventive Service for December, 1927, were $45,081.

The attention of appraising officers is directed to the provisions of Section 43, Subsection 1, of the Customs Act, requiring them to appraise the true and fair market value of goods (any invoice or affidavit thereto to the contrary notwithstanding).

SPIRITS AND TOBACCO

One of the features of the comparative statement of Excise duty collections for the month of December, 1927, is the striking increase in the revenue from cigarettes, over the corresponding month of the previous year. In December, 1927, the Excise duty collected on cigarettes was $2,061,946, as compared with $1,542,768 for December, 1926. The total Excise duty collections for December, 1927, exceeded by one million dollars those for December, 1926. In order that the detailed revenues and quantities may be seen at a glance the following table is given:—

COMPARATIVE STATEMENT OF EXCISE DUTY COLLECTIONS DURING THE MONTHS OF DECEMBER 1926 AND DECEMBER 1927

—	1926	1927
	$ cts.	$ cts.
Spirits potable	1,351,063 98	1,823,022 23
Spirits, non potable	85,966 68	77,523 23
Malt	253,229 16	268,443 27
Cigars	49,422 41	52,017 98
Cigarettes	1,542,768 98	2,061,946 80
Mf'd tobacco	352,125 80	349,552 84
Foreign raw leaf tobacco	462,848 60	544,580 08
Beer	8,678 70	7,948 35
Licenses	18 50	452 00
Can. Twist	8 00	.....
Totals	$ 4,106,130 81	$ 5,185,486 78

COMPARATIVE STATEMENT OF TOBACCO, CIGARS, CIGARETTES AND FOREIGN RAW LEAF TOBACCO ENTERED FOR CONSUMPTION DURING THE MONTHS OF DECEMBER 1926 AND DECEMBER 1927

—		1926	1927
Tobacco, cut	lbs.	1,039,526	1,059,843
Tobacco, plug	"	650,395	610,814
Cigarettes	No.	256,946,330	343,487,300
Cigars	"	15,738,042	16,816,870
Snuff	lbs.	67,690	77,657
Foreign, raw leaf tobacco,	lbs.	1,139,779	1,331,227

PREVENTIVE STATION CLOSED

A circular has been issued advising Collectors of National Revenue and others concerned that Petite Riviere, N.S., a Preventive Station under the survey of the Port of Lunenburg, N.S., is closed from and after 31st January, 1928.

CUNNING WILES OF DRUG SMUGGLERS

Elaborate schemes frustrated by National Revenue officers

THIS is a drug story. It deals with the efforts to smuggle narcotics into Canada, and the way in which the cunning wiles of smugglers are circumvented by officers of the Customs-Excise Preventive Service and the examining officers at Pacific ports.

Truly, to paraphrase the lines of Bret Harte:—

> For ways that are dark,
> And tricks that are vain,
> The smuggler of dope is peculiar.

From time to time one hears of quantities of opium and other narcotic drugs, such as morphine, heroin and cocaine, that find their way through illicit channels into Canada. The bulk of these drugs is undoubtedly smuggled into the country, because, under the Narcotic Drug Act, they may only be imported by responsible and reputable dealers under license issued by the Department of Health.

In the circumstances a word or two to the uninitiated, particularly officers in the Ser-

This illustration shows how the bamboo fenders, used to prevent the rubbing of a vessel against the wharf, have been utilized for concealing opium. The upper fender has not been tampered with, but the one on the right had the core removed, a number of cans of opium inserted and the opening closed by strips of bamboo. This photograph was taken on the deck of a liner arriving at Vancouver from the Orient. The smuggler in this instance chose a simple method likely to deceive Examining officers.

vice, may not be amiss as to some of the methods employed to smuggle such contraband into Canada.

A liner arrives at the port of Vancouver after an uneventful trip across the Pacific; the passengers flock to the rail to meet their friends, looking with pleasure to stepping ashore after being at sea for two weeks or more. On the ship's manifest all freight intended for legitimate importation and consumption is shown, and not an item appears covering such commodities as opium, morphine, heroin or cocaine. All freight or express, as the case may be, is in bond, and in the custody of the Crown until proper entry has been made and the lawful duty paid. The baggage is thoroughly examined by the regular port officials stationed on the water front for this purpose; usually no opium or other narcotics are found. How then are these drugs smuggled into the country?

Dropped Overboard

One of the methods employed, particularly on the Pacific Coast where opium, principally, is the drug involved, is to tie up a number of brass or copper tins, which contain the opium, in a sack or bag. A number of such sacks may be dropped overboard from the liner as she sails through the Straits, inward bound. Attached to these sacks or bags is a long cord or rope, sometimes tied to a small wooden float, but in many cases the sack or bag with the rope attached is simply dropped overboard, the rope being of great length. At the moment it is put over the ship's side, the wily Chinaman glances at the shore line to get a land mark, for the purpose of identifying the vicinity or district where the opium may have been sent to the bottom. On arrival at Victoria or Vancouver the information is passed on to those who have an interest in the shipment, and motor boats are sent out to grapple for this rope or cord, which, when located, solves the problem, because it is simply a matter of raising up the precious sacks containing perhaps 100 to 200 cans of opium. Sometimes the opium is dropped overboard in this manner right in the harbour at Vancouver. In the past, considerable quantities have been found by officers grappling for the hidden sacks, on the strength of a tip, or inside information received.

Other Methods

Another method popular in years gone by, was to drop the opium overboard into small fast motor boats while the vessel was cruising slowly through the channel on her way to Vancouver. This method has been to some extent abandoned because of the extra vigilance adopted by the Preventive Service. Sometimes these liners are convoyed in by aeroplane, where information is received in advance that a certain ship is suspected of carrying opium. A fast motor patrol boat is at present under construction in the shipyards of S. R. Wallace, at Vancouver, for the purpose of convoying these liners into Vancouver when inward bound, to prevent the landing of such contraband, or the dropping of opium or other drugs overboard.

These are only some of the many ways and means of smuggling these goods ashore.

Drugs in Belts

Another scheme employed extensively in times gone by was by means of a belt made to fit closely around the body next to the skin, this belt containing a number of pockets of sufficient size to hold one can of opium. It may be mentioned in passing that these cans, as a rule, are of uniform size—sometimes square, sometimes oval—about $1\frac{1}{4}''$ x $3\frac{1}{2}''$ x $3\frac{1}{2}''$ to $5''$ high. Persons have been caught with as many as twenty-four tins concealed on their person in these special belts or waistcoats.

The opium, as a rule, is very cunningly concealed by the crew of the vessel—sometimes in coal bunkers under hundreds of tons of coal, sometimes in the boilers, the manhole cover having been removed from a boiler, where the fire has been drawn, and the opium placed in the boiler around the tubes. This is taken out at an opportune time after the vessel docks, and the freight intended for outward cargo is being loaded.

False Bottom Trunks

Opium and narcotics are at times smuggled in by means of false bottom trunks, i.e., a trunk with a false bottom is papered or finished to match the interior of the trunk in general, allowing sufficient space between the two bottoms to hold a row of these tins of opium. Unless the examining officer is par-

This illustration shows a large liner being escorted by aeroplane between Victoria and Vancouver on her arrival recently from the Orient. In the aeroplane, when this photograph was taken, were N. J. DeGraves, observer, member of the Customs-Excise Preventive Staff, Vancouver, and A. J. Ashton, pilot. The observer watches the progress of the ship and is in a position to see if any narcotic drugs or other goods are dropped overboard in containers, attached to floats, to be picked up later by the smugglers' agents.

Patrol Boat "Despatcher" being built for the Preventive Service at Vancouver. She will have a cruising speed of 30 miles an hour. One of the "Despatcher's" duties will be to accompany incoming vessels from the Orient, between Victoria and Vancouver, in order to prevent the dropping overboard of narcotic drugs in containers, attached to a float.

ticularly well versed in the methods of smuggling, and is sharp enough to suspect, in the handling of the trunk, by the extra weight, that it must contain something more than clothing or personal effects, the smuggler is liable to get away in safety with a very considerable supply of opium.

Cunning Tricks

Still another method to smuggle such drugs into the country on the Pacific Coast is to hide the opium in the lining of the ship. The whole wall of a stateroom may be taken out, the partition being cut where the lower berth joins the wall. The opium being carefully stowed away, the lining is replaced, and painted with three or four coats of paint or enamel, and the goods are secure, unless by chance the Examining Officers or the Special Drug Squad manage to obtain inside information. Many shipments of opium have been brought to Vancouver and Victoria, and taken back to the Orient because of the close surveillance of the officers, whose duty it is to prevent the smuggling of such drugs into the country. Cases have been known where openings were cut into the lining of a ship behind a picture, or where opium was hidden in the ceiling of a stateroom, concealed by a false electric fixture. These are a few of the many devices and schemes resorted to to conceal contraband aboard a ship, and to smuggle it into the country past the Customs officers.

Found in Dried Fish

A very considerable quantity of opium is also smuggled, concealed in shipments of dried fish and vegetables. Sometimes a single can may be placed in a container supposed to represent a bottle of dried herbs. In other cases opium has been found packed in hermetically sealed tins of peanuts. A square tin, capable of containing say ten pounds of peanuts, might be found to contain four cans of opium and the balance peanuts, the container being made of the exact size to hold four tins of opium in the bottom, with a false tin bottom soldered carefully over the opium and with peanuts filling up the balance of the space.

The methods referred to as used to smuggle this contraband into the country are not based on theory, but on experience, founded on actual facts.

Many other ways could be mentioned of getting such contraband ashore, but it is felt that those outlined will suffice to convince those in the Service and the public generally, who are unfamiliar with the problem, of the difficulties officers encounter in their endeavour to prevent the illicit introduction of such drugs as opium, morphine, heroin and cocaine into Canada.

MARKING REGULATIONS

Collectors of National Revenue and others concerned have been advised as follows:—

Referring to Memorandum No. 9-A and Supplements Nos. 1, 2 and 3 thereto, the following regulation is published for your information and guidance, effective on and after April 1st, 1928:—

Blind embossed or die stamped indications of the country of origin on printed or lithographed matter imported into Canada will not be accepted as satisfactory compliance with the provisions of Section 12 a of the Customs Tariff Act.

The attention of officers of National Revenue, Customs Division, is drawn to the fact that the ruling in Appraisers' Bulletin 3376 on periodical publications does not in any way permit the entry of any publications which may be otherwise prohibited importation.

SPECIAL CLASS EXCISEMEN

Examination to be Held to Fill Any Vacancies

The Commissioner of Excise has intimated that an Examination for Special Class Excisemen will be held in August or September next.

The following is a list of subjects and the value of marks for each:—

Malting and Supervision of Malt-houses and breweries	150 marks
Excise Book-keeping — Distilleries or Tobacco factories	325 "
Supervision of Bonded Manufactories	150 "
Mensuration and Computation of Commodities in bulk	250 "
Specific Gravity of fluids	175 "
Supervision of Tobacco and Cigar factories	200 "
Supervision of Distilleries	250 "
Total Marks	1,500

To be successful the candidate is required to obtain 50 per cent on each subject and 80 per cent on the whole. A candidate who falls below 50 per cent on two subjects shall be considered as disqualified and no further valuation will be given his papers.

Successful candidates in order of merit will be appointed to fill vacancies in Special Class Surveys, the salaries of which are graded and run from $2,520 to $3,000 per annum.

Intending candidates will be duly advised through the Civil Service Commission of the date of the Examination.

The Department is anxious that officers who propose writing should have ample time for study, and desires to impress upon them the necessity of being well prepared on all subjects.

ADDED TO LIST

Collectors of National Revenue have been advised that the Customs-Excise Preventive Station of Nelway, in the Province of British Columbia, has been added to the list of Animals' Inspection Stations through which animals, subject to inspection only but which are not subject to quarantine, may enter Canada.

INTERESTING INCOME TAX JUDGMENT

Case deals with profits of habitual traders on market

AN important judgment of the Exchequer Court relating to Income Tax was issued recently.

The case is one of interest inasmuch as it appears to bring within the scope of the Income Tax Act the profits of those who habitually deal in the buying and selling upon the market of securities or other commodities, and further the structure of the administration relating to tax appeals was attacked.

Allan Morrison, of Morrison and Kelly, a co-partnership consisting of the appellant taxpayer and one Ewart Kelly who carried on at the City of Winnipeg the business of Grain Commission Merchants, appealed from his 1922 assessment.

During the year 1922 the taxpayer purchased and resold, sometimes at a profit, other times at a loss, grain, effecting in all approximately one hundred and thirty purchases and an equal number of sales during the year. These transactions were of a private nature as he was charged by and paid to the firm of Morrison and Kelly customers' brokerage for carrying out the transactions and himself furnished the firm with the necessary margins to carry them out. The taxpayer received in addition from the firm a salary and one-half of its profit from its brokerage business.

Two Questions Considered

Two questions arose for consideration, first, was the appellant taxable on the profit from his market speculative transactions in grain? Second, was it incumbent upon the Minister of National Revenue to personally review and reply to the appeal of the appellant, or was it competent to him to delegate that power to the Commissioner of Income Tax?

Hugh Phillipps, K.C. appeared for the taxpayer; A. E. Hoskin, K.C. by permission representing the Winnipeg Grain Exchange; C. F. Elliott, Counsel, Income Tax Division, for the Crown. Judgment by the Honourable Mr. Justice Audette.

The Hon. Mr. Justice Audette in delivering judgment says:—

"The appellant attacked the departmental proceedings, laying great stress on the irregularity of the same in that the Commissioner, who primarily pronounced upon the assessment, is also made the judge on appeal from that pronouncement—his own decision—under an alleged delegation of power from the Minister to him which could not, under the Statute, be so plenary as to cover this jurisdiction, and that the finding is illegal and not justified by the Statute. The whole contention presenting on the one hand an illegal finding under the statute, and on the other hand an officer placed in the "grotesque" position of a person sitting on appeal from his own finding or decision.

"In the interpretation of Statutes, it is the duty of the Court to ascertain the real intention of the legislature by carefully regarding the whole scope of the Statute to be construed. In each case the court must look at the subject matter, consider the importance of the provision and the relation of that provision to the general object intended to be secured by the Act. Light on the true meaning of the words used in the statute has to be sought from the context and the scheme of taxation with reference to which they are used. . . . . .

"Here there is to be found an absolute or imperative enactment to tax, and also a directory enactment providing for the machinery in doing so. So far as the Statute is an imperative enactment it must be fulfilled absolutely, while it is sufficient if the directory enactment is substantially fulfilled.

Provision of Act

"The immediate provision of the Income War Tax Act under consideration reads:—

"The Minister may make any regulations deemed necessary for carrying this Act into effect and may thereby authorize the Commissioner of Taxation to exercise *such of the powers* conferred by this Act upon the Minister as may in the opinion of the Minister be conveniently exercised by the Commissioner."

The Minister delegated the power of determining and signing appeals to the Commissioner.

The judgment then proceeds:—

"In considering the validity of these departmental appeals it would seem proper that if some formalities have not been strictly followed, and some technical objections are made thereto, and it appears that the person complaining has not been in any way prejudiced, nor any third party affected there-

by, as in the present case, to hold the departmental decisions good and valid. The objections need not be discussed at length here. Whether or not there is any formal irregularity in the appeal before the Commissioner does not affect the final pronouncement upon the case. Whether or not the matter comes before this Court, after the first or second decision of the Commissioner upon the same matter, does not defeat or affect the rights of the subject on the merits. It is a matter for Parliament, if it sees fit, to make the necessary amendments to the Act and remedy the anomaly.

"And as was said by the Judicial Committee of the Privy Council, in the Montreal Street Railway v. Normandin, when the provisions of a statute relate to the performance of a public duty, and the case is such that to hold null and void acts done in neglect of this duty would work serious inconvenience, or would cause injustice to persons having no control over those entrusted with the duty, and at the same time would not promote the main object of the legislature, such provisions are directory only, and the neglect of them does not affect the validity of the acts done."

The Second Question

As to the second question, the Judge points out first, that each case must rest upon its own merits, different facts will call for different decisions. A person may carry on several distinct operations—distinct businesses or trades—each forming "a scheme of profit making". An individual in his personal exertions may also carry on two or more such isolated transactions on the exchange but when it comes to a person, as in the present case, using his skill and knowledge in his trade, acquired through experience in trading in the same commodity in partnership, and who in this one year has gone into two hundred and sixty such separate transactions or ventures, the necessary conclusion is that he makes a particular business or trade of it with the object of making profits, and he thereby becomes a dealer in stocks, a trader who carries on business in such commodity. The gain he makes thereby, which must have accrued with fair regularity in the course of such business during the year, is the result of such trade or business. A substantial profit was made by the taxpayer through these transactions and his firm treated him as a client and also made substantial profits thereby.

An English Case

A similar case arose in England where private speculations were held transactions constituting a trade and the profits realized were declared annual profits and gains chargeable with the tax. While in another English case arising during the "boom" in the Lancashire cotton trade in 1919, in which the taxpayer, in company with other persons engaged in the operation known locally as "turning over" a cotton mill—i.e. acquiring a controlling interest in the mill, organizing its administration and finances and re-selling it to a new company. The operation was successful and the taxpayer was asked to join other syndicates composed partly but not entirely of the same persons engaged in "turning over" three other mills. In each case a profit resulted. It was held that each adventure of "turning over" a mill taken singly, was not a trade but a capital transaction, yet the succession of such adventures in each of which the appellant took part might constitute the carrying on of a trade and the profit liable to Income Tax.

Pointed Out Analogy

The learned Judge then goes on to point out the analogy of the English cases to the present case. In England they tax the profits of a trade, business or calling, while in the Canadian act there is the definition of income which includes the profits from a trade, or financial or other business or calling. Further, the English act taxes also annual profits or gains not falling under any of the foregoing cases and not charged by virtue of any other Schedule, called the sweeping clause, which corresponds to the clause in the Canadian definition of "income" reading—

"And also the annual profit or gain from any other source".

The taxpayer's counsel urged that the speculations were not a trade or business, and that the clause "and also the annual profit or gain from any other source" did not sweep in profits from these speculations but the clause had to be read in keeping with the foregoing words such as trade or business.

The learned Judge, however, pointed out that the words "and also" and "other sources" make the above quotation absolutely refractory to any possibility of applying the doctrine of ejusdem generis set up at the hearing. In other words, the sweeping clause was sufficient to bring in these profits.

"The net is thrown with all conceivable wideness to include all bona fide profits or gains made by the subject.

"Untramelled by the English Act and the definition of the word "trade" therein, a word which retains its ordinary meaning, I find that the appellant became liable to taxation upon his profits and gains realized in this particular and continuous course of business or pursuit, as a standing commercial practice, in buying, and selling this commodity for profit. . . . .

"These profits are the fruits derived from the moneys employed and risked."

The appeal of the taxpayer was dismissed and the contention of the Crown sustained.

CURIOUS QUESTIONS

Officers along the United States border have many curious questions put to them in the discharge of their duties. One officer on the Quebec-New York line was asked, in good faith, if there were street cars in the city of Montreal. Another had the experience of a man and woman driving up in an automobile demanding to be married immediately. They explained that they were under the impression all Canadian Customs officers were empowered to marry people, and were surprised when the officer informed them courteously that tying the knot of wedlock was not listed among his day's duties.

COPYRIGHTED BOOK

Collectors of National Revenue have been notified by circular as follows:—

The Department is informed that a cheap edition is being published in the United States of a book entitled "Beau Sabreur," written by P. C. Wren, copyright notification of which was furnished in Circular No. 579-C.

In view of the possibility of the illegal importation of these books, you are advised to report as seizures on form K-9 any imported copies of the work referred to.

VOICE OF THE PRESS

The London *Free Press*, under the heading of "Mr. Euler's Newspaper," said among other things:—

It contains a lot of interesting and valuable information in regard to the Department for the public and business men of the country. It is not written in the usual dull form of official publications. It is in bright newspaper style, displayed with skill, and printed in taste.

The London *Advertiser* headed its editorial "Getting Acquainted" and after commenting upon the aim of *The Review*, stated:—

The idea of bringing the public into close touch with the Service is a good one. The general principle of the Government and the people becoming acquainted is good. An immense store of information about the nation's business is possessed by the Civil Service but there is room for extension and improvement of the channels through which it is conveyed.

The *Recorder and Times*, Brockville, stated, in part:—

The Review bears evidence of careful preparation and will certainly become a most useful adjunct in the administration of the Department of which Hon. W. D. Euler is the head.

From *The Herald*, Montreal:—

Its contents are certainly calculated to promote the knowledge of the employees and develop 'esprit de corps' among them. The whole contents bears out what Mr. Euler said in one of his recent public utterances:—"We are trying to make the Department a real live business organization that does its work effectively, promptly and fairly, as far as the public is concerned."

A bright monthly publication started recently by the Department of National Revenue at Ottawa—*The Star*, Saskatoon.

It has become the fashion for big undertakings to publish journals of their own, dealing with all their different phases. The idea has been found to work well, so it is not altogether surprising to see that the Minister of National Revenue has started "The National Revenue Review"—*The Whig-Standard*, Kingston, Ontario.

DEPARTMENTAL RULINGS

Under this heading it is proposed to give, each month, some of the Departmental Rulings and Ratings.

Carbon brushes, plain, and carbon brushes coated with an electrolytic deposit of copper and carbon brushes with terminals attached. Tariff item 453.

Ford Tri-Motor Aeroplane, Complete, including the motors, whether imported assembled or in a knocked-down condition. Tariff item 490a.

Seed Drill Trail Chains, per sample, for attachment to seed drills for the purpose of trailing along the ground to cover the seed with earth. Tariff item 446.

Iowa Oat Huller, per illustration, from the Gladbrook Oat Huller Co., Gladbrook, Ia. Tariff item 448.

Hood Handles, Cadmium Plated, for Automobile Hoods, per samples, being electroplated. Tariff item 362.

Vibrating Screens, used in mining operations. Tariff item 453.

Wire Rope Clips of Iron or Steel, in sizes $\frac{1}{8}''$ to $2\frac{3}{4}''$, are made in Canada and such articles are, therefore, not entitled to entry under 470 although for the equipment of vessels.

Welding Rods, Wires or Electrodes of Iron or Steel coated with welding flux. Tariff item 454.

Industrial thermometers, not admissable as "Pyrometers" under tariff item 460 although used in taking temperatures in connection with metallurgical operations, but dutiable under tariff item 657.

"Spectro-Sun" Carbon Arc Therapeutic Lamp now known as the "Universal Ultra Violet Lamp", tariff item 466 when for the use of physicians only.

Ludlow Matrix Cabinets, from the Ludlow Typograph Co., Chicago. Tariff item 519.

Directoplate Composing Machine, per illustration. Tariff item 442.

Iron Fireman Automatic Coal Burner, per illustration. Tariff item 453.

Loom or Flexible Conduit, per samples, for electrical purposes, one consisting of braided cotton tubing coated with a tar or asphalt composition, and the other consisting of a braided cotton tube around which is wound paper twine, the whole covered with braided cotton fabric and saturated with tar or asphalt. Tariff item 537.

Chocolate Syrup, per sample, from Threemor Chocolate Corp., New York. Tariff item 23.

Kitchen Klenzer, per sample, from Fitzpatrick Bros., Inc., Chicago, Ill. Tariff item 252.

"Hobson's Choice" Feet Shampoo Powders, per sample, from Hobson, Trimble & Co., Ltd., Leeds, England. Tariff item 234.

"Hobson's Choice" Feet Plaisters, per sample, from Hobson, Trimble & Co., Ltd., Leeds, England. Tariff item 220a.

Nostayne, per sample, from Robert Purvis Adam, Galashiels, Scotland. Tariff item 220a.

Vinco, per sample, from the Vinco Company, New York. Tariff item 220a.

Graphite Crucibles. Tariff item 300.

Persimmons. Tariff item 96.

Slates, Drawing, Children's Toy, per sample, made of glass fitted into a wooden frame and being accompanied by juvenile pictures for drawing. Tariff item 624.

Re Dutiable Weight of Imported Steel.—When steel is dutiable at a specific rate, it is held that the duty is payable on the actual or scale weight, and not upon the estimated or theoretical weight.

S-A Live Roll Grizzly, Spool Type, per illustration, and also steel integral parts thereof, manufactured by Stephens-Adamson Manufacturing Co., Aurora, Ill., *not* admitted as an "automatic feeder" under tariff item 460, but rated under tariff item 453.

THE LETTER BAG

The National Revenue Review is issued on or about the fifteenth day of each month. Correspondence for the "Letter Bag" should reach the Editor not later than the last week of each month.

Address all communications to The Editor, National Revenue Review, Connaught Building, Ottawa.

An Interesting Suggestion

Percy Dallin, Sub-Collector at Yorkton, Saskatchewan, makes an interesting suggestion in the letter which follows:—

Our Review is going to fill a long felt want in so far as Outports are concerned, especially with such articles as appeared in No. 4 on Tourists'Automobiles and Travellers' Vehicles.

May I suggest a subject to be dealt with, one that I know in a great many places would be appreciated, viz., the Testing, Gauging and other regulations governing Coal and Fuel Oils, Gasoline, and such products, with a view of bringing out all memoranda and the working of the apparatus for testing Coal Oil for Flash?

This would mean that all officers would receive instruction, although they may not just at present be called upon to do the work.

Discussing matters of such interest through our Review would insure preparedness in case of emergency.

Many officers, I feel sure, know how to do their particular job but do not fully grasp its meaning, so that a resumé of the whole Customs procedure would be read carefully when put before them in an interesting way.

Editor's Note.—The matter of fuel oils, etc. will be dealt with in an early issue of the Review. Suggestions for subjects to be discussed in an informative way are welcomed by the Editor, and he hopes to receive many from officers at the ports and outports.

Very Helpful

M. C. Wyman, Collector at Yarmouth, Nova Scotia, appreciates the Review. He writes:—

Along with many others I wish to congratulate you for myself and staff on the splendid work you are doing through the medium of the National Revenue Review.

I think it is very helpful in connection with the Departmental Rulings and the New Legislation especially.

Appreciated

D. A. Valleau, Collector of National Revenue at Oshawa, Ontario, writes as follows:—

I wish to express on behalf of myself and the staff of this Port, our appreciation of, and interest in the National Revenue Review. It will, unquestionably, promote "esprit de corps" in the service as well as permitting an insight into activities at other Ports and at Ottawa, which, previously, was unobtainable except by hearsay.

The Power of Interest

The Editor has received the following letter from an officer of National Revenue in the Department at Ottawa. While it is rather lengthy it deals with an interesting subject, and its tone and style entitle it to a place in the "Letter Bag".

Of late years we have heard much, and read more, of alleged short cut methods to a commercial Utopia. Efficiency engineering has sprung into existence. Voluminous treatises have been written, wherein every operation of production has been subjected to searching analysis, and the multifarious processes of manufacturing in nearly all their phases condensed into card systems.

It is possible that there are instances, as in most other new departures, where the system has been carried to extreme lengths, probably by unqualified enthusiasts. There is also, perhaps, a certain degree of regrettable, but inevitable, loss of individuality in the human element engaged in production. It must be admitted, however, that the gen-

eral advance in modern manufacturing under these methods, has justified their adoption.

Admitting then, the necessity of efficiency in any line of endeavour, we may at the same time congratulate ourselves, that, in the Department of National Revenue, individuality of the worker has not been ground under the heel of inflexible system, but individualism and self-expression, for the improvement of his or her task, are encouraged.

A fair definition of efficiency would be: a well balanced body and mind working in perfect harmony. Have we ever stopped to consider the close relationship of efficiency to interest in our daily task?

As only a humble worker in the vineyard of the Department of National Revenue, I venture to submit that the answer to the inquiry indicated above, is worthy the slight effort involved in its consideration. Interest is the basis of efficiency. Interest is the fulcrum for memory, without which efficiency becomes a negligible quality. Interest stimulates effort, supplies the motive power to achievement, and prevents our becoming mere time servers and slaves of routine.

Our task may be humble, it may appear to be monotonous (what task does not at times?) but have we gauged its full possibilities? Have we accepted our work as another daily grind, or have we studied it from its various angles, sought its points of interest, considered its bearing in relation to the whole system, and endeavoured to devise means whereby we might improve our methods, and consequently conserve our forces?

If we have not studied our work, mentally taken it to pieces, and attempted to reconstruct it into a little better fabric, we are sadly lacking in interest power. Without interest there is no real attention, and without attention there can be no memory.

The history of all great men, is a history of sustained interest in their work, and though we cannot all attain to the heights of a Newton, a Faraday, or an Edison, the principles that animated the lives of these men are easily accessible to all. There can be little or no boredom or inefficiency where an individual is attempting to classify or define the respective parts of his or her duties, to note the agreements and differences of things related to the work, and to see them in their true perspective, whether they be bugs, flora and fauna or statistics.

Apart from the new insight into our work, the inevitable improvement of our product, the greater ease of accomplishment, this method gives to the mentality, as a whole, the aptitude for orderly methodical reasoning. Further, while obviously conveying the power to see much that the other fellow fails to observe, it is a first-class preparation for the assumption of greater responsibilities.

Let us then strive to cultivate in our daily task, the same degree of interest that we devote to our golf, our hockey and other hobbies.

Re Anonymous Letters

Contributions to the "Letter Bag" must bear the name of the writer, not necessarily for publication. The Editor has received an anonymous contribution signed "Customer," in a Departmental envelope, postmarked Toronto. As "Customer" has nothing to communicate beyond a few crude attempts to be cynical, his letter has been consigned to the proper receptacle. The Editor welcomes letters with constructive ideas and suggestions respecting the Service, and some interesting contributions have been received. The "Letter Bag" is wide open for the discussion of staff problems.

Promotional Transfers

A National Revenue officer writes under the initials "V. H.":—

In reading the November issue of your interesting magazine, I was impressed with the views expressed by an employee with reference to promotions and the method practised by Canadian banks.

This practice is all very well for the banks but not always so for the employee.

May I add a further suggestion, viz., that the method of promotion in force in the Railway Companies be adopted. When a vacancy arises it is posted throughout the district concerned, and the employee with senior service applying receives the position.

This might well be adopted with reference to positions open at Headquarters, as well as Ports, thus giving an employee in a small port the right of applying for an open position in a larger centre and vice versa.

THE QUESTION BOX

Questions will be asked in one issue of the Review and answered in the following issue. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

The following questions were asked in the January number:—

(1) What items of the Tariff deal with prohibited goods?

(2) What classes of imported goods must bear the name of the country in which they were manufactured?

(3) What reduction was made in the Sales Tax by Parliament at the last Session?

(4) In what year did the British Preferential Tariff go into effect and who was the Minister of Finance of that day?

The answers are:—

(1) Section 11 and Items 1201 to 1214, inclusive, Schedule "C" of the Customs Tariff 1907.

(2) The following classes of goods are required to be marked, under Section 12-A of the Customs Tariff Act, with an indication of the country of origin, when imported into Canada:—

Printed or lithographed matter, including books and pictures.
Wooden or fibre lead pencils.
Building bricks.

In addition, Item 1209 of the Customs Tariff Act prohibits the importation into Canada of any goods manufactured in any foreign state or country which bear any name or trade mark which is or purports to be the name or trade mark of any manufacturer, dealer or trader in the United Kingdom, or in Canada, or in any other British country, unless such name or trade mark is accompanied by a definite indication of the foreign state or country in which the goods were made or produced.

(3) From five per cent to four per cent.

(4) The first preference to Great Britain went into force on 23rd April, 1897. It was called a "reciprocal tariff" and gave a reduction of one eighth of duty. (See Memo. 894B).

This reduction continued until 30th June, 1898, when it was increased to one fourth.

On and after 1st August, 1898, the title of "reciprocal tariff" was repealed and thereafter it was called the "British Preferential Tariff". (See Memo. 995B). On 25th June, 1900, the British Preferential Tariff was increased to one third reduction. (See Memo. 1106B).

The present tariff of 1907, instead of allowing a certain percentage off each item, gives the preferential rate on each tariff item separately. (See Memo. 1392B).

The Minister of Finance of that day was the Right Honourable William Stevens Fielding.

The following questions will be answered in the February Review.

1. What is the average weight of a carton of cigarettes for the purpose of figuring the specific duty?

2. What reference to customs officers is made in the Immigration Act?

3. A Collector states that recently a resident of his town showed him a bottle of whiskey which did not have a Government label across the top of the bottle. He wanted to know if there should not have been a Government label over the cork, stating the age of the spirit, and if the absence of such label would not be a reason to suppose that the contents were illicit?

4. Can a Collector of National Revenue refuse to accept notice of intention to brew beer for his own use from a person who was convicted of an infraction of the Provincial Temperance Act, or from the wife of such a person?

Two Interesting Questions

A National Revenue officer at Stratford, Ontario, writes:—

There is no doubt that the National Revenue Review will become very interesting and instructive, and I hope it will enjoy a long and prosperous life.

Would you be good enough to include the two questions, as set out below, in your "Question Box."

(1) If an importer advises the carrier that he refuses to accept an imported shipment, and does not clear Customs. The carrier then decides to pay the duty. Can the carrier do so, and what papers should he present at the Customs House?

(2) We will say that Mr. Jones decides to become a settler. He owns household effects and an automobile; auto is under a thousand dollars in value and he has owned it for the required length of time. It is his intention to settle here, for a few months, before bringing his household effects. Upon arriving in this country, he clears his auto on a Settlers' Effects entry. Two or three months later, his household effects arrive, now, would he be entitled to have his effects cleared free of duty, on a Settlers' Effects entry?

Editor's Note (No. 1):—Sections 344, 345, 346 and 347 of the Railway Act (Chapter 37, Revised Statutes of Canada 1906) deal with procedure to be taken by a railway company in respect of unpaid tolls. Section 344 provides for the recovery thereof in any court of competent jurisdiction. Section 345 provides that instead of proceeding to recover by suit the company may seize the goods and may detain same until payment is made, in the meantime the goods to remain at the risk of the owners. If the tolls be not paid within six weeks, or in the case of perishable goods, on demand, the company may advertise and sell the whole or any part of the goods, retaining their tolls and all reasonable charges for expenses, detention and sale out of the proceeds and delivering the surplus, if any, or such of the goods as remain unsold to the person properly entitled thereto. Sections 346 and 347 deal with goods remaining unclaimed in the possession of the railways for twelve months and provides for their sale by public auction by the railway company after public notice, advertised for six weeks in the official gazette of the Province, in which the goods are. Provision is also made for the disposition of the proceeds of such sale.

The importer could endorse the invoices from the exporter over to the carrier for presentation at Customs.

(No. 2). Each case of the kind set out above must be decided on its merits. It is difficult to deal with hypothetical questions, but in the circumstances outlined the answer is:—Yes, provided the settler had owned all his household effects for at least six months previous to making his first settlers' effects entry of the automobile.

A Relic of the Past

A National Revenue officer at Walkerville, Ontario, writes:—

Please inform me in the Review what should be done regarding the following:—

A Canadian, domiciled in Canada in the year 1907, went to Ireland, bought cloth for a suit, had it made in England, stayed away altogether for seven weeks, wore the suit back, but neglected to declare it or pay duty on it. Should he pay duty on it now, and if so, at what rate?

Editor's Note:—If the conscience of the importer is pricking him (and consciences have a habit of doing that) the Department will afford relief by accepting payment of duty, even though the transaction has reached its majority in point of age. The Editor is interested in knowing if the suit is still doing duty.

DEATH OF L. B. HURST

Levi Brown Hurst, Special Exciseman, Grade 3, at Toronto, died recently. The late officer entered the service in 1892 and rose through the various grades to be in charge of one of the large distilleries at Toronto. Mr. Hurst leaves behind an excellent record of faithful service, and his death is much regretted by his many friends in the Excise Division. He was aged 58 years.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

DECEMBER—JANUARY

ADDITIONS

New Brunswick

Fredericton: Brewer, D. J., O.A.S., Customs Excise Examiner.

St. John: Lindley, L. C., McCullough, J. F., O.A.S., McLaughlin, C. R., Spittel, F. C., Yeomans, E. T., Customs Excise Examiners.

Quebec

Lake Megantic (Notre Dame des Bois): Charbonneau, J. P., Customs Excise Enforcement Officer.

Montreal: Belanger, Jean-Paul, Messenger (Bilingual); Destroismaisons, P., Typist, Grade 2, (Bilingual).

St. Johns: LaBerge, J. R., O.A.S., Customs Truckman, (Bilingual).

Ontario

Ottawa: Provost, H. J., Messenger.

Windsor (Sandwich): Kells, Gordon, Customs Excise Examiner, Grade 1 Outport.

British Columbia

Vancouver: Adam, Richmond, Clerk, Grade 1; Dow, A., Hawker, K. G., Stenographers, Grade 2.

Administrative

Inside Service: Gaboury, J. E., Departmental Solicitor.

Inspection: Hopkins, G. H., Ogston, M. J., Stenographers, Grade 2.

Special Preventive Service: Hunter, John, Special Customs Excise Enforcement Officer; MacDonald, Captain M. F., Master, Patrol Boat *Despatcher*; McGinnis, E. T., Master, Patrol Boat *Bristle*; Metz, Ross, Clerk.

DEDUCTIONS

Nova Scotia

Glace Bay: Keigan, D., Customs Excise Examiner.

Halifax (East Chezzetcook): Smith, Captain T., Customs Excise Enforcement Officer.

(West Chezzetcook): Lapierre, T. T., Customs Excise Enforcement Officer.

North Sydney (Little Bras d'Or): Boutilier, J., Customs Excise Enforcement Officer.

Parrsboro (Port Greville): Hatfield, B. L., Customs Excise Enforcement Officer.

Pictou: Harris, W. F., Customs Excise Examiner.

Weymouth (Church Point): Saulnier, Philip, Sub-Collector of Customs and Excise.

New Brunswick

St. John: Corringham, F. A., Dykeman, F. F., Higgins, W. G., Customs Excise Examiners; Pitt, William, Customs Excise Clerk.

Woodstock (Bath): Giberson, G. A., Customs Excise Enforcement Officer.

Quebec

Athelstan (Trout River): Leduc, J. B. L., Pease, C. H., Customs Excise Examiners, Limited Service Outport.

Beebe Junction (Rock Island): Routhier, Henri, Customs Excise Examiner.

Coaticook: Baldwin, C. E., Collector of Customs and Excise, Grade 2.

Montreal: Irwin, R. C., Customs Excise Cashier, Grade 8; Lefebvre, A. J., Customs Excise Examiner; Taylor, C. H., Customs Express and Postal Cashier; Voisard, P. E., Messenger (Bilingual).

Quebec: Bergevin, J. A., Customs Excise Examiner; Desrochers, W., Customs Excise Clerk; Labresque, P. A., Customs Excise Examiner; Racine, Lucien, Customs Excise Clerk.

St. Armand (Philipsburg): Campbell, Egide, Customs Excise Examiner, Limited Service Outport.

St. Johns (Frelighsburg): Doherty, J. R., Customs Excise Examiner, Limited Service Outport.

(Lacolle): Brosseau, A., Chenail, J. C. S., Moreau, J. R., Customs Excise Examiners.

Ontario

Belleville (Pointe Anne): Hurley, G. F., Customs Excise Enforcement Officer.

Bridgeburg: Loos, J. J., Customs Excise Examiner.

Galt: Peck, Thomas, Collector of Customs and Excise, Grade 3.

Guelph: Thorp, G. J., Collector of Customs and Excise, Grade 3.

Niagara Falls: Buckley, G. E., Customs Excise Examiner.

PARRY SOUND (Depot Harbour): Osborne, S. A., Customs Excise Examiner, Grade 1 Outport.
PORT ARTHUR: Boyce, T. R., Senior Customs Excise Clerk.
TORONTO: Somers, Frank, Head Clerk; Woodward, G. W., Clerk, Grade 1.
WINDSOR: Brady, T. V., Customs Excise Clerk.

MANITOBA

WINNIPEG: Stevens, F. W., Customs Excise Examiner.

SASKATCHEWAN

MOOSE JAW (East Poplar River): Day, C. R., Customs Excise Enforcement Officer.

BRITISH COLUMBIA

NELSON: Jarvis, C. D., Cashier and Computing Clerk.
VANCOUVER: Crosfield, H. M., Stenographer, Grade 2; Evans, Wm. H., Engineer (Patrol Boat).

ADMINISTRATIVE

BOARD OF CUSTOMS: Boivin, Joseph, Clerk, Grade 2; Chapman, D. M., Davidson, W. E., Stenographers, Grade 2; Gould, H. J., Investigator of Values; Kinch, L. M., Stenographer, Grade 2; McKay, C. W., Clerk, Grade 3; Stewart, G., Stenographer, Grade 3.
INSPECTION: Anderson, A. E., Stenographer, Grade 2; Renaud, P. A., Assistant Inspector of Customs and Excise; Westman, Thomas, Inspector of Customs and Excise.
PREVENTIVE SERVICE: Holt, N. D., Thibault, W. J., Customs Excise Enforcement Officers.
SPECIAL PREVENTIVE SERVICE: Allain, D. V., Bacon, Wellie, Customs Excise Enforcement Officers; Collins, D. M., Dunn, Joseph, Palmer, E. J., Special Customs Excise Enforcement Officers.

PROMOTIONS

ONTARIO

BELLEVILLE: Clarke, E. M., from Customs Excise Examiner to Special Exciseman, Grade 1.
TORONTO: Cardy, W. D., from Customs Truckman to Customs Excise Clerk; Fitzgerald, M. F., Kirk, Philip, MacNeill, Duncan, Roberts, J. W., Watkins, C. G., Wheeler, E. H., from Customs Truckmen to Customs Excise Examiners.

MANITOBA

WINNIPEG: Adams, J. W., from Customs Excise Clerk to Express and Postal Computing Clerk; Davies, Ralph, from Customs Express and Postal Cashier to Computing Clerk.

ADMINISTRATIVE

INSIDE SERVICE: Ellis, H. H., from Junior Departmental Solicitor to Departmental Solicitor; Reid, G. A., from Clerk, Grade 4, to Principal Clerk.
INSPECTION: Glover, T. H., from Assistant Inspector of Customs and Excise to Inspector of Customs and Excise.
SPECIAL PREVENTIVE SERVICE: Downs, Albert, from Customs Excise Enforcement Officer to Clerk; Neville, Bey A., from Customs Excise Enforcement Officer to Special Customs Excise Enforcement Officer, Grade 2.

TRANSFERS

Roy, J. P., from Customs Excise Examiner, Quebec, P.Q. to Customs Excise Examiner, Levis, P.Q.
Malley, A. L., from Customs Excise Examiner, Deseronto, to Customs Excise Examiner, Belleville, Ont.
Hicklin, W. L., from Special Customs Excise Officer, Grade 2, in the Preventive Service at Montreal, P.Q. to Special Customs Excise Officer, Grade 2, in the Preventive Service at Ottawa.
Schryburt, G., from Stenographer, Grade 2, in the Post Office Department, to Clerk, Grade 2, Administrative.

PROMOTIONS AND TRANSFERS

McDonald, L. A., from Sub-Collector of Customs and Excise, Limited Service, Souris, P.E.I., to Customs Excise Examiner at Charlottetown, P.E.I.
Fowler, P. D., from Customs Excise Examiner, Grade 1 Outport, Camrose, Alta., to Customs Excise Clerk, Edmonton, Alta.

National Revenue officers in the performance of their daily tasks should bear in mind the words of Thomas Carlyle:—"Our main business is not to see what lies dimly in the distance, but to do what lies closely at hand."

"What is a vacuum"? a friend asked a friend. "Oh! I have it in my head, but can't explain it now," was the reply.

"Efka Ultralux" Carbon Arc Therapeutic Lamp.—When for the use of physicians only. —(Tariff item 466.)

"Sterilatum" Steam Soil Sterilizer, per illustration, for sterilizing soil for horticultural purposes.—(Tariff item 454.)

Pan or Apron Feeders, per illustrations, manufactured by Stephens-Adamson Manufacturing Co., Aurora, Ill., not admitted as "automatic feeders" under tariff item 460, but rated under tariff item 453.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JANUARY, 1927 AND 1928

—	1927	1928	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	11,323,791 35	11,994,007 14		
Less Refunds and Drawbacks	1,286,841 64	733,723 52		
Net	10,036,949 71	11,260,283 62		1,223,333 91
Excise Taxes	8,130,840 71	6,901,074 12		
Less Refunds and Drawbacks	103,445 19	138,585 11		
Net	8,027,395 52	6,762,489 01	1,264,906 51	
Excise Duties	2,891,591 22	3,729,377 77		
Less Refunds and Drawbacks	23,115 95	17,775 56		
Net	2,868,475 27	3,711,602 21		843,126 94
Sundry Collections	77,322 07	110,310 40		
Less Refunds and Drawbacks	33 80	94 88		
Net	77,288 27	110,215 52		32,927 25
Net Totals	21,010,108 77	21,844,590 36	1,264,906 51	2,099,388 10
Net Increase				834,481 59

TOTALS FOR TEN MONTHS

—	1926–27	1927–28		
	$ c.	$ c.	$ c.	$ c.
Customs Duties	130,003,243 05	139,811,532 94		
Less Refunds and Drawbacks	13,453,776 01	11,724,811 21		
Net	116,549,467 04	128,086,721 73		11,537,254 69
Excise Taxes	88,592,025 36	77,574,645 02		
Less Refunds and Drawbacks	825,154 71	1,139,518 86		
Net	87,766,870 65	76,435,126 16	11,331,744 49	
Excise Duties	41,660,153 35	49,054,416 51		
Less Refunds and Drawbacks	543,903 53	580,148 52		
Net	41,116,249 82	48,474,267 99		7,358,018 17
Sundry Collections	929,916 36	1,203,555 24		
Less Refunds and Drawbacks	166 88	749 99		
Net	929,749 48	1,202,805 25		273,055 77
Net Totals	246,362,336 99	254,198,921 13	11,331,744 49	19,168,328 66
Net Increase				7,836,584 14

INCOME TAX DIVISION

INCOME TAX REVENUE

—	January 1927	January 1928	Decrease	Increase
	$ cts.	$ cts.	$ cts.	$ cts.
Net Collections	246,775 21	1,345,804 47		1,099,029 26

REVENUE RECEIVED UNDER "THE SPECIAL WAR REVENUE ACT"

—	January 1927	January 1928	Decrease	Increase
	$ cts.	$ cts.	$ cts.	$ cts.
Net Collections	89,334 81	67,325 49	22,009 32	

Totals for Ten Months

—	1926–27	1927–28	Decrease	Increase
	$ cts.	$ cts.	$ cts.	$ cts.
Net Collections	45,904,624 71	54,453,155 70		8,548,530 99

Totals for Ten Months

—	1926–27	1927–28	Decrease	Increase
	$ cts.	$ cts.	$ cts.	$ cts.
Net Collections	225,185 81	210,261 79	14,924 02	

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF JANUARY AND THE TEN MONTHS ENDED JANAURY 31st, 1927 AND 1928

		January, 1927		January, 1928	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			84,094,692		82,564,479
Total Exports (Foreign Produce)			1,171,489		1,863,264
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	12,571,034	17,004,836	15,200,789	19,362,802
Newsprint	Cwt.	2,846,574	9,294,674	3,149,326	10,240,670
Planks and boards	M. ft.	118,950	3,140,227	111,346	2,745,826
Wood pulp	Cwt.	1,257,497	3,665,055	1,132,969	3,071,447
Wheat flour	Brl.	773,981	5,090,101	765,792	4,631,631
Fish	Cwt.	511,479	3,058,264	529,846	3,625,355
Cheese	Cwt.	32,086	626,227	13,244	304,991
Automobiles and parts	$		3,480,441		1,998,932
Furs	$		2,762,242		3,455,354
Meats	Cwt.	110,468	2,122,048	83,729	1,459,050
Imports entered for Consumption.—Free goods			30,821,062		30,726,307
Imports entered for Consumption—Dutiable goods			47,984,570		48,780,110
Total Imports entered for Consumption			78,805,632		79,506,417

		Ten months ended January 31st, 1927		Ten months ended January 31st, 1928	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			1,068,018,792		1,032,667,846
Total Exports (Foreign Produce)			12,533,477		18,254,847
PRINCIPAL ITEMS OF EXPORTS:—					
Wheat	Bush.	220,680,898	315,724,970	229,875,396	304,612,145
Newsprint	Cwt.	28,923,601	95,069,493	31,426,032	102,785,425
Planks and boards	M. ft.	1,775,250	51,375,367	1,743,435	48,152,006
Wood pulp	Cwt.	16,278,855	42,240,607	14,778,061	38,755,301
Wheat flour	Brl.	8,370,393	57,477,464	7,477,435	48,565,170
Fish	Cwt.	3,395,082	30,339,929	3,433,081	29,417,648
Cheese	Cwt.	1,300,703	23,641,605	1,020,537	20,376,733
Automobiles and parts	$		29,190,333		23,155,665
Furs	$		15,491,989		18,096,577
Meats	Cwt.	1,210,106	25,465,996	1,277,051	21,688,174
Imports entered for Consumption—Free goods			308,007,242		327,781,901
Imports entered for Consumption—Dutiable goods			537,561,432		574,712,983
Total Imports entered for Consumption			845,568,674		902,494,884

LEST WE FORGET

National Revenue officers are reminded of the Section dealing with Offences and Penalties, in the Consolidated Revenue and Audit Acts (Section 83, Chapter 178, Revised Statutes of Canada, 1927):—

Every officer, or person acting in any office or employment, connected with the collection or management of the revenue who,—

(a) receives any compensation or reward for the performance of any official duty, except as by law prescribed; or,

(b) conspires or colludes with any other person to defraud the Crown, or makes opportunity for any person to defraud the Crown; or,

(c) designedly permits any violation of the law by any other person; or

(d) wilfully makes or signs any false entry in any book, or wilfully makes or signs any false certificate or return in any case, in which it is his duty to make an entry, certificate or return; or,

(e) having knowledge or information of the violation of any revenue law by any person, or of fraud committed by any person against the Crown, under any revenue law of Canada, fails to report in writing, such knowledge or information to his next superior officer; or,

(f) demands or accepts or attempts to collect, directly or indirectly as payment or gift or otherwise, any sum of money, or other thing of value, for the compromise, adjustment or settlement of any charge or complaint for any violation or alleged violation of law, except as expressly authorized to do by law, or by the authority of the department of which he is an officer;

shall be dismissed from office, and is guilty of an indictable offence, and shall, on conviction, be liable to a fine not exceeding five hundred dollars, and to imprisonment for any term not exceeding one year.

Printed by F. A. ACLAND, King's Printer, Ottawa, Canada

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The National Revenue Review

Connaught Building, Ottawa, Headquarters of the National Revenue Department

March, 1928

Vol. 1 — No. 6

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
THE HONOURABLE W. D. EULER, P.C., M.P.

Minister's Secretaries { WM. IDE. / DAVID SIM.

Commissioner of Customs, R. W. BREADNER.

Commissioner of Excise, G. W. TAYLOR.

Commissioner of Income Tax, C. S. WALTERS.

Assistant Commissioner of Customs, C. P. BLAIR.

BOARD OF CUSTOMS

R. W. BREADNER *(Chairman),* Commissioner of Customs.

G. W. TAYLOR, Commissioner of Excise.

C. S. WALTERS, Commissioner of Income Tax.

C. P. BLAIR, Assistant Commissioner of Customs.

J. A. RUSSELL, Commissioner of Tariff.

Secretary, R. B. MCDOUGALD.

The National Revenue Review

Issue Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. 1 **OTTAWA, MARCH, 1928** **No. 6**

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

A Friendly Medium

SOME interesting questions are finding their way to "The Letter Bag" and "Question Box" of THE REVIEW. Apparently many officers have been turning over vexed problems in their minds for some time, and welcome the opportunity afforded by these departments of THE REVIEW to obtain information and instruction, couched in friendly language. The open discussion, in an intimate and personal way,—"en famille" so to speak—of difficulties which crop up daily, is bound to increase efficiency and co-operation, and THE REVIEW is pleased to render service in this regard. In this number will be found questions of general interest which have proved to be knotty to certain members of the staff, and it is hoped that clear and helpful replies are given. Questions are invited and topics of discussion sought. THE REVIEW aims to engender a feeling of "camaraderie" within the service, and to give to the press and public an authentic glimpse of departmental activities. That the members of the various National Revenue divisions welcome its monthly appearance is evidenced by the correspondence reaching the Editor's desk. And to be appreciated is one of the pleasant things of life.

The Long Room

HOW many Customs officers have paused to consider how the name "Long Room" had its origin? Recently an extract from a book entitled "Real Life in London", published in 1821, came to the Editor's desk. It describes the Customs House built on the site of the former one destroyed by fire in 1814. A passage refers to the principal room as the "Long Room", adding: "There is not such another room in Europe; it is 190 feet long, 66 feet wide, and proportionally high, divided by eight massive pillars from which spring three domes richly ornamented. This is the principal room; there the general business is transacted, both inwards and outwards. The Shipmaster first makes the report of his cargo here, the Entries of which, either for payment of duties, warehousing, or subsequent exportation, are all passed with the respective officers in this Long Room."

Occasionally it is well to pause for a moment and consider the origin of words and phrases used in our work. Interest is stimulated thereby.

Improved Audit and Collection

IN a previous issue of the Review an outline was given of the reorganization of Excise Tax Inspection, and the placing of this important work under two braneh heads, viz:—

(a) *Audit,* under a Chief Auditor, and (b) *Collections,* under a Dominion Inspeetor of Excise Taxes.

This change became effeetive as of the 1st October, 1927, and the progress made to date has been very satisfaetory, as will be evident from the details outlined hereunder.

In 1920, when Sales Tax and Excise Taxes were first levied under the Special War Revenue Act, thirty Auditors were appointed, principally from outside the Civil Serviee.

As time went on vacancies arose, and these, in several instances, were filled by promotion of applicants already employed in the Public Service. This line of promotion did not prove satisfaetory, as although the Officers were capable Customs or Excise officials, they lacked the proper experience and training to check accurately the financial records of large business houses. These officers will probably be transferred at the proper time to other duties for which their previous training may fit them.

The Department also found that the staff of Auditors employed was insufficient to audit and adjust the accounts of licensees promptly, thus causing annoyance in some respects to the business public and loss of revenue to the Crown. Having this in view the Department has, during the past few months, been securing by careful examination, capable auditors to augment the present staff. Several new appointees have been working for some time, and although the aetual reports received are not so numerous as in the past, the work is being performed more accurately and the revenue efficiently collected.

To avoid eonfusion regarding the terms "Current Taxes" and "Arrears", which will be referred to later, it may be well to explain that current taxes are those due for one month only, as provided in Section 19CC (2) of the Special War Revenue Act, but where two or more months' taxes have, for some reason beyond the control of the Department, accumulated, these are referred to as arrears.

On the 15th September, 1927, there were outstanding arrears, established to be due by Auditors of the Department, amounting to $6,140,926.81. On the 15th Deeember, 1927, there was $5,948,689.98, a reduction in three months of $192,236.83.

In the nine months commencing on the 15th April, 1927, and ending 15th December, 1927, there was a reduetion of outstanding arrears, established by audit, amounting to approximately $700,000. This gain was made notwithstanding the additional assessments established by the larger number of Auditors employed and is explained by the fact that as soon as the Department is aware of necessary adjustments set up by Auditors, vigorous action is taken at once to effect collection, thus preventing further accumulations.

It should be borne in mind that a very large proportion of the amount shown to be outstanding is beyond the control of the Department for collection, due to the faet that firms and corporations dispute their liability for assessments set up against them, and in such eases it is necessary for the Department to enter into litigation which frequently extends over long periods and in the meantime, of course, payment is withheld. At the present time, of the total sum shown previously herein to be outstanding, there is an amount in excess of $4,000,000 where action is proceeding either in the proper Canadian Courts or on appeal to the Judicial Committee of the Imperial Privy Council.

Difficulties heretofore encountered in prompt collection of the tax have, to a material extent, been removed by legislation enacted at the last session of Parliament, which provides for adequate penalties, and is proving very effective.

It is the present praetice of the Department not to permit any accumulation of current taxes, thus great loss of revenue is avoided, especially in the case of the distribution of estates which have gone into liquidation, and are being disbursed under the provisions of the Bankruptcy Act.

As far as current taxes are concerned, if a licensee fails to keep these taxes paid to date, appropriate legal action is at once taken, either in the Exchequer Court of Canada or such other Court of competent jurisdiction as may be decided upon.

There is at present in the hands of the Legal Branch of the Department, for attention, a large number of cases where arrears have been established to be due by actual audit, and a correspondingly large number of other cases pending in the Exchequer Court or elsewhere for recovery of current taxes and accumulated penalties.

It will be evident from the foregoing that such favourable results have been rendered possible only by close co-ordination of the respective Excise Branches within the Division under the control of the Commissioner of Excise, and with the active co-operation of Collectors of National Revenue throughout Canada.

Better results are confidently anticipated as a result of the vigorous measures now employed, although there are at present 91 chief ports out of a total of 149, clear of active arrears of sales tax.

Income Tax Division Changes

A TAXATION district has been formed in the Province of Saskatchewan, in charge of C. H. Ayton, Inspector of Income Tax, Saskatoon, as part of the reorganization of the Income Tax Division of the Department, and more especially of the Prairie Section. Announcement is also made of the appointment of Arthur A. McGrory, Inspector, and S. J. Gilmore, Assistant Inspector of Income Tax at Belleville, Ontario.

Death of Ivan LaCouvee

ON February 27th a telegram was received by F. W. Cowan, Chief, Customs-Excise Preventive Service, from Captain Hubert Coffin, Acting Master of the Cruiser *Margaret*, in the absence on leave of Captain Alfred LaCouvee, stating that Ivan LaCouvee died on the previous evening.

Ivan LaCouvee was the Wireless Operator on the Customs Cruiser *Margaret*, having been transferred to that vessel only a few weeks ago, after good service on the Cruiser *Vigilant*. He gave every promise of being a bright and capable officer and notice of his untimely death has been received with deep regret.

Ivan LaCouvee was the son of Captain Alfred LaCouvee, Gaspe, P.Q., and to him, Madame LaCouvee, and the other members of the family, sympathy is extended.

The Port of Montreal

IN this number of THE REVIEW an illustrated article appears, dealing with the varied Customs and Excise activities of the port of Montreal. This is the first of a series of articles concerning the leading ports; others will appear from time to time. It is hoped that this feature will be interesting and informative to readers of the REVIEW.

Income Tax Officer Passes

IT is with sincere regret that the sudden death of B. L. Monkhouse, Auditor in the Income Tax Office at Toronto, is reported. Mr. Monkhouse was only ill a short time when pneumonia developed which resulted in his death on February 5th, 1928.

Mr. Monkhouse served with distinction overseas and returned with the rank of Captain. He was employed in the Income Tax Office at Toronto on November 1st, 1920, and had been on the staff continually until the date of his death. The deceased officer was esteemed by his confreres and by those who came in contact with him.

HERE AND THERE

Good judgment and common sense go hand in hand with efficieney in the service. The officer who is always dreaming and seldom doing does not get very far. Dean Swift in his "Gulliver's Travels" tells of one of these theorists who, for eight years, had been engaged on a project for extracting sunbeams out of cucumbers, which were to be put into phials, hermetically sealed, and let out to warm the air in raw, inclement summers.

Robert Burns was an exciseman, and it was also one of his duties to prevent the smuggling of contraband goods. It is well known how, in 1792, he placed himself on one occasion at the head of the revenue officers and a guard of dragoons, waded the Solway, sword in hand, was the first to board a smuggling brig, captured the crew, and had the brig sold at Dumfries. It was on that occasion Burns wrote "The Deil's awa' wi' the Exciseman."

A newspaper clipping which had the appearance of being of a somewhat ancient and musty vintage was sent to the Editor by an officer in New Brunswick. It is headed "Trade Slogans from Shakespeare," and runs:—

For Customs Collectors—"Pass by and curse thy fill." Timon of Athens V, 5.

For laundresses—"Out damned spot! Macbeth v, 1.

For divers—"I fain would die a dry death." The Tempest I, 2.

For bootblacks—"Ay, there's the rub." Hamlet III, 1.

For messenger boys—"Shall I not take mine ease?" I Henry IV, III, 3.

For tenants—"See what a rent." Julius Caesar III, 2.

For baseball batsmen—"Do not saw the air too much." Hamlet III, 2.

For convicts—"I have done the State some service." Othello V, 2.

Another one, not a Shakespearian quotation, came to the Editor's mind on reading the above. Two lines in "Jim Bludso," written by the late John Hay, would seem to fit the Collector who is keen on protecting the revenue and gets after every dollar.

They are:—

"He seen his *duty,* a dead sure thing,
And went for it thar and then."

Why do we speak of "Customs Duties?" The origin of the term is connected with the long conflict between the crown and parliament as to the right of taxation, although the practice it signifies is as old as the Roman empire, and is even to be traced among the ancient Greeks. To meet the claims made by the House of Commons to the exclusive right to vote all supplies, it used to be maintained that there were certain duties on exportation and on importation to which the crown had acquired a right *by Custom* (although it is certain that customs duties existed in England prior to the Norman Conquest), and after the power of parliament over this branch of taxation had been fully established it retained its old name. This tax, which originally was a sort of premium of insurance for protection from robbery, after the excise came in force was always applicable distinctively to goods changing place. There were customs not only upon things leaving and things coming to the British islands, but also upon commodities transferred from one part to another. In Scotland the duty on commodities imported into any town from a foreign country was called the *Great Customs;* and the duty charged by a burghal corporation on commodities coming within its walls from the country districts was called the *Small* or *Petty Customs.* After 1707 the Scottish customs duties became the same as those of England. At present the term "customs duties" applies in the United Kingdom and Canada solely to the tax levied on commodies imported from abroad.

SALES TAX RULING

Notice given to all manufacturers of Furniture

The following notice, signed by the Commissioner of Excise, dated February 24, 1928, has been sent to all manufacturers of furniture in Canada:—

In order that no misunderstanding may occur in future as to the application of sales tax to your business, the following ruling is sent you. This ruling is effective on and after March 1, 1928.

For purposes of this ruling, the word "furniture" shall mean living room, dining room, kitchen and bedroom furniture, upholstered furniture of all kinds, and office furniture.

Licensed manufacturers of furniture may transfer their products from their factories to their unlicensed wholesale branches, at the regular credit selling price to ordinary retail dealers, who do not obtain quantity or other special discounts, less 15 per cent. The tax at existing rates to be paid ON the resulting balance and not OF it.

Cash discounts allowed or taken are not to be deducted in addition to the 15 per cent mentioned.

Where special discounts are allowed by the manufacturer to his customer, and such discounts are LESS than 15 per cent, a total of 15 per cent only may be taken.

Where special discounts are allowed by the manufacturer to his customer and such discounts are GREATER than 15 per cent, the sales tax applies on the actual selling price of the goods.

Where special lines of furniture are made up to the customers' order or specifications, sales tax is held to apply on the selling price of the goods.

Some manufacturers are showing on their invoices a sales tax of a percentage less than the prevailing rate. This is misleading, and it is requested that the erroneous percentage be not shown.

The tax may be shown to the customer as "Sales Tax included," "Sales Tax Paid," or other similar wording, together with the amount actually paid, but should not be shown as "Sales Tax 2·55 per cent."

57533—3

MANY SEIZURES MADE

Work of reorganized Preventive Service shows results

A summary of seizures effected by the Customs Excise Preventive Service for the month of January, 1928, shows 86 Customs, value, $237,431, and 172 Excise, value $5,849.

By provinces the seizures were as follows:—

Nova Scotia: Customs 12, value $120,532; Excise 27, value $2,363. New Brunswick: Customs 5, value $2,408; Excise 2, value, $552. Prince Edward Island: Customs 4. value $225; Excise nil. Quebec: Customs 23, value $75,434; Excise 82, value $2,761. Ontario: Customs 24, value $20,440; Excise 14, value $118. Manitoba: Customs 6, value $441; Excise 16, value $7. Saskatchewan: Customs 3, value $958; Excise 26, value $40. Alberta: Customs 2, Value $466; Excise 5, value $7. British Columbia: Customs 7, value $16,522; Excise nil.

The seizures proceeds for the month of January were: Customs, $35,104.32, and Excise, $17,828.77, total $52,933.09.

Seizure proceeds for ten months of the fiscal year April 1 to January 31, were:—

Customs, $463,910; Excise, $132,771; a total of $596,681.

Seizure proceeds for the fiscal year 1925-26 were $364,969, made up of Customs $262,413, and Excise $364,969.

Exaggeration is an easily acquired habit and is very difficult to down once it has the upper hand. The story is told of a party of Canadian teachers being shown over a cathedral in the old land by a voluble guide.

"Behind the altar" he said, "lies Richard the Second, also Mary, Queen of Scots. Anne Boleyn and Henry the Eighth." "And who do you think is lying on this very spot?" he asked.

"I don't know for certain," murmured one of the party, "but I have my suspicions."

National Revenue officers who may find the daily task tedious at times should recall the sage counsel of Thomas Carlyle: "Blessed is he who has found his work; let him ask no other blessedness."

MONTREAL AN OUTSTANDING PORT

Birds-eye View of its Customs and Excise Activities

MONTREAL is one of the outstanding Customs and Excise Ports of the Dominion. A great shipping, manufacturing and railway centre, with constantly expanding activities, the volume of Customs and Excise business at the port is ever growing. It has been thought fit, through the medium of the REVIEW, to outline some of the facilities provided by the Customs and Excise Divisions, and to give a fleeting glimpse of the manner in which the operations of the thriving port are conducted.

The Customs and Excise staff of the port of Montreal consists approximately of 480 officers.

The new Customs Examining Warehouse, Montreal. In this building are situated the main Customs and Excise offices of the port.

P. A. Magnan is Collector at the Port of Montreal and is in close and constant touch with the work of all the different branches. The Collector is the medium between the Department, the Port, and the public, for receiving and transmitting information and instruction, and is generally responsible for the proper administration of the Port.

Mr. Magnan was promoted to the Collectorship on June 1st, 1927.

For the nine months period of the present fiscal year, ended December 31, 1927, the Customs and Excise revenue at Montreal was $77,124,695. This amount was made up as follows: Import Duty, $28,316,547; Excise Taxes, $20,909,054; Excise Duty, $27,808,-906; Sundry Collections, $90,186.

There was also collected at the outports under the port of Montreal, $645,953 for the nine months period.

Nine Months Revenue

The following is a detailed statement of Revenue collected at Montreal, by months, from April 1 to December 31, 1927:—

April—Import Duty, $2,803,787; Excise Taxes, $2,316,002; Excise Duty, $2,413,218; Sundry Collections, $11,089; Total, $7,544,-096. *May*—Import Duty, $3,436,803; Excise Taxes, $2,559,858; Excise Duty—$3,006,645; Sundry Collections, $9,980; Total, $9,013,-288. *June*—Import Duty, $3,151,009; Excise Taxes, $2,269,988; Excise Duty, $2,928,369; Sundry Collections, $7,324; Total, $8,356,692. *July*—$3,011,771; Excise Taxes, $2,161,489; Excise Duty, $3,142,560; Sundry Collections, $15,752; Total $8,331,573. *August*—Import Duty, $3,370,452; Excise Taxes, $2,599,177; Excise Duty, $3,501,852; Sundry Collections, $9,086; Total, $9,480,569. *September*—Import Duty, $3,221,451; Excise Taxes, $2,154,-172; Excise Duty, $3,169,832; Sundry Collections, $8,593; Total, $8,554,051. *October*—Import Duty, $3,334,516; Excise Taxes, $2,-181,216; Excise Duty, $3,215,810; Sundry Collections, $12,637; Total, $8,744,181. *November*—Import Duty, $3,353,724; Excise Taxes, $2,641,992; Excise Duty, $3,193,779; Sundry Collections, $8,941; Total, $9,198,438. *December*—Import Duty, $2,633,031; Excise Taxes, $2,025,156; Excise Duty, $3,236,836; Sundry Collections, $6,786; Total, $7,901,804.

How Revenue Has Grown

Before going into the operations of the port in general and giving a glimpse of its many activities, the following details of revenue collected in past years may be of interest. For the fiscal year 1921-22, Import Duty collect-

ed was $30,303,758; Excise Taxes, $18,215,-130; Excise Duty, $28,148,020; the total revenue, including Sundry Collections, being $76,828,197. The fiscal year 1922-1923 showed a total of $86,478,567, made up of Import Duty, $32,230,041; Excise Taxes, $27,466,412; Excise Duty, $26,608,441. The fiscal year 1923-1924 showed $90,704,705; made up of: Import Duty, $30,788,118; Excise Taxes, $33,271,436; Excise Duty, $26,-481,259. For 1924-1925 the total was $79,-378,833 made up of: Import Duty, $27,875,-161; Excise Taxes, $25,882,879; Excise Duty, $25,451,823. For 1925-1926, Import Duty, $32,755,662; Excise Taxes, $27,162,383; Excise Duty, $27,686,442; the total being $87,-707,613. In this year there was remitted also $16,406,659 Income Tax collections. For the fiscal year 1926-1927 the total revenue reached $95,418,827, made up of Import Duty, $35,347,783; Excise Taxes, $29,192,715; and Excise Duty, $30,771,740.

OUTSIDE WORK OF A BUSY PORT

Surveyor Supervises Operations of many Branches

THE Surveyor of National Revenue, Customs and Excise Divisions, at the Port of Montreal, exercises the function of Chief Executive Officer under the Collector. In addition he directs the tracing of shortages in shipments, and the investigation of errors or discrepancies in manifests; conducts all correspondence directly with carriers and importers pertaining to the outside work of the port; supervises the annual sale of all goods unclaimed and which are held for two years in Customs Bonded Warehouses; and is responsible for the supervision and assignment to duty of some 250 officers engaged in the following branches of the port, viz:—

Customs Division

Superintendent of Examiners

This Officer, assisted by a Supervising Officer, is required to keep a record of incoming vessels; to see that all vessels are boarded and inspected before releasing cargo and pass-

Portion of the Harbour at Montreal showing the King Edward Pier. In the background are the towers of Notre Dame Church, and the wooded slopes of old Mount Royal.

engers, and also to supervise the examination of baggage.

The number of passenger vessels arriving at the port for the season of 1927 was 138 with 32,316 passengers. The total number of pieces of baggage handled was 112,647 and 6,823 pieces of baggage were transferred to other points. The staff of Customs-Exeise Examiners consisted of 50 Examiners, 2 Cashiers, and 2 Appraisers.

The big crane of the Montreal Harbour Commission dumping a complete car of coal. Total lift 83 tons.

EXPORT AND MARINE

This branch takes charge of the registration and clearance of shipping and is required to keep a record of all vessels reporting inwards and outwards and to obtain a manifest of their complete cargo.

The number of vessels which cleared inwards and outwards during the past season was as follows:—

Inwards		*Outwards*
2,425	Coastwise	2,530
1,175	Foreign	1,108

This branch is also responsible for the collection of Sick Mariners and Pilotage dues, the issuance of health certificates, the checking of export entries and outward manifests to foreign countries.

LOCKERS DIVISION

There are over 117 Customs Bonded Warehouses under the supervision of the Chief Locker who is required to see that stock is taken quarterly of the goods stored therein.

In the fiscal year 1926-27, 2,004,700 packages were received in the various Bonds covered by 9500 (Form C-3) and 36,720 Lockers Receiving Orders (Form C-4) were issued.

EXPRESS BRANCH

Owing to the increasing work in this branch, a separate building is provided for it. The work is in charge of a Superintendent, with a staff of thirty-nine officers, consisting of Appraisers, Computing Clerks, Clerks and Packers. On an average day, 615 packages are handled. For the fiscal year 1926-27 the small collection entries (B-16 Special) numbered 10,618, representing 117,236 packages. The Long-room entries (B-1) covering shipments valued at over $100 numbered 36,104, representing 67,074 packages.

POSTAL PARCEL BRANCH

This branch, comprising a staff of 57 officers, comes directly in contact with the general public. The general work of the office includes the elimination of all dutiable from non-dutiable postal parcel packages, and manifesting all dutiable packages on forms E-19.

During the fiscal year 1926-27, 377,477 packages were manifested. Modern equipment for typing advice cards (Form E-14) has been recently installed in this branch. These machines type an advice card (Form E-14) and the manifest (Form E-19) at the same operation, dispensing with the former system of writing these by hand.

During the Christmas season, this staff was augmented by the assignment of additional officers, principally from the Examiners' Staff, because as many as 2,000 people have in one day called at the branch for parcels.

The work in this branch can be realized when, for the fiscal year 1926-1927, small cash collections (B-16) amounted to 17,779 sheets; the Long-room entries (B-1) amounted to 10,055 and the total amount of duty collected was $1,002,184,37.

GRAIN EXPORT

The handling of Export Grain, through this port, for the past season, was very extensive and 175,527,276 bushels have been delivered by the Montreal Harbour Elevators for export, in comparison with 135,897,882 bushels in 1926. Owing to the increased work, additional help has been assigned this branch.

Excise Division

ASSISTANT INSPECTORS

There are approximately 220 Bonded Manufactories licensed for the production of perfume, pharmaceutical preparations, extracts, essences and vinegar, in addition to which over fifty tobacco and cigar manufactories and five breweries are under license. Operations are under the general supervision of three Assistant Inspectors.

These officers are required, at the end of each fiscal year, to check all inventories and render to the Department a full and accurate account of each licensee.

TOBACCO FACTORIES

The two largest tobacco factories in the Dominion are located in Montreal. In addition, there are some fifty other cigar and tobacco factories. Twenty-three officers are employed to supervise and carry out the provisions of the Excise Act and Regulations. The officers weigh and test for moisture all raw leaf tobacco brought into the factories, and a record is required to be kept of all material received, warehoused and taken for use. All manufactured tobacco and cigarettes are required to be checked to see that the packages are properly stamped, and contain net weight or number as represented by the stamp affixed thereto. All damaged tobacco and stems have to be weighed, and the officers are to witness the destruction of same and also to check the destruction of stamps of cigarettes and manufactured tobacco for rework.

DISTILLERIES AND BREWERIES

There are six distilleries and five breweries in Montreal with eighteen officers employed to supervise. The inspection of these distilleries is under the jurisdiction of the Inspector of Distilleries and Breweries for the district, and the Surveyor is responsible for the supervision and assignment of all officers to these various establishments.

The duty of an officer in one of the large distilleries is not only to protect the revenue and see that the Excise Act and regulations are complied with, but he also protects the consumer in respect to the age, maturity and contents of each package marketed.

Windmill Basin, Montreal, showing shipping and conveyors from Harbour Commission Elevator B.

BONDED MANUFACTORIES

Licenses have been issued to about ninety firms granting permission to manufacture the following articles containing spirits, in bond:—

Vinegar, Pharmaceutical Preparations; Patent and Proprietory Preparations; Extracts and Essences; Perfumed Spirits, etc.

Officers in charge are required to weigh and test the spirits brought in, and see them placed under lock in the bonded warehouse of the factory and to certify the fact in writing upon one copy of the warehouse entry. Officers are also required to see that the articles manufactured in bond shall be compounded carefully in accordance with the percentages, proportions and quantities set forth in the formula, which is always submitted with every application for a license to manufacture in bond.

MANY DUTIES OF APPRAISERS' DIVISION

The Appraisers Division of the Port of Montreal is a busy and important branch.

In the Examining Warehouse there are four major Appraising divisions and two minor ones. The major divisions are designated the hardware, the dry goods, the grocery, and the drugs and fancy goods divisions. The minor divisions are the tobacco, cigar and cigarette division, and the gaugers division.

The hardware division, known as Division No. 1, is equipped for the handling of all kinds of hardware and metalware, electrical goods, boots, shoes, and leather, wooden ware, etc. Normally it has one Divisional Appraiser and four Assistant Appraisers, also six Packers and Truckers. This division handles on an average 160 entries per day, and it must be remembered that the packages ordered for examination on all entries, run from one to possibly three or four per entry. In this division, besides the scrutiny of the invoices attached to the entries, there is an average of seven amendments per day on which further duty is called for, and about six claims for refund owing to importers having paid excess duty on the goods.

Dry Goods Division

The dry goods division is Division No. 2, and takes care of all sorts of staple and fancy dry goods from the pocket handkerchief and necktie down to garments and clothing of all descriptions and materials. The chief bulk of the work is centered in piece goods, cloths, and fabrics. Many of these goods are packaged in huge bales which require deftness and expert knowledge to open and sew up again, before and after the process of examination. This division is manned with one Divisional Appraiser, four Assistant Ap-

This illustration shows Shed No. 2 of the Montreal Harbour Commission, and the Railway Tracks.

praisers and eight Packers and Truckers. It handles on a daily average two hundred entries, eight amendments, and about eight refund claims. It also attends to many Collector's orders and sight entries.

Grocery Division

The grocery division is Division No. 3. There go teas, roasted coffee, canned goods, pickles, condiments, sauces, spices, and similar goods, besides furniture, chinaware, glassware and crockery. Under this division is a separate branch to look after perishable goods such as vegetables, fruits, meats, fish,

Interior of Freight Shed No. 18, inward freight. This illustration shows a portion of the large importations which pass through Customs during the season of navigation at Montreal.

eggs, cheese, butter, also florist and nursery stock, in fact all goods liable to deteriorate if immediate delivery is withheld. This subdivision is controlled by two Assistant Appraisers, and one Clerk. The grocery division proper is furnished with one Divisional Appraiser, two Assistant Appraisers, and two Packers and Truckers. It clears daily two hundred entries with about eight amendments, and about eight refunds claims. It attends also to some Collector's orders and sight entries.

Drugs and Fancy Goods

The drugs and fancy goods division is known as Division No. 4. To this division are assigned drugs, chemicals, perfumery, toilet preparations, essential oils, chemical compounds, essences, books, printed matter of all kinds, pictures, paper novelties, toys of all kinds, clocks, watches, jewellery, surgical, scientific, and philosophical instrument and apparatus. Normally it has one Divisional Appraiser, five Assistant Appraisers, and six Packers and Truckers. The daily average of entries treated is about one hundred and forty five, amendments fourteen, and refund claims sixteen, besides numerous Collector's orders and sight entries.

Cigars and Cigarettes

The minor division looking after the weighing and stamping of imported cigars, also imported cigarettes and tobaccos, is equipped for these purposes. There is one Appraiser, one Clerk, and one Packer. About 5,000 cigars, 3,000 cigarettes, and 2,000 pounds of tobacco is a fair average of the day's work.

Gaugers Division

The other minor division is the Gauger's, served by one Appraiser, two Assistant Appraisers and Gaugers, and five weighers. This division differs from the other divisions as daily averages cannot be obtained with any degree of exactitude. The work of last year may be summed up as follows:—1,337,248 bags of raw sugar weighing 361,319,437 pounds; this year it is estimated that this quantity will be increased at least 25 per cent; also 415 bags of refined sugar weighing 52,000 pounds; 9,744 bags of green coffee weighing 1,361,777 pounds; 1,156 pipes of wine, 6,248 hogsheads of whiskey, 662 quarter casks of whiskey, 761 octaves, 2,359 bales of corks measuring over $\frac{3}{4}$-inch, 631 bales of corks measuring less than $\frac{3}{4}$-inch; 7,163 boxes of dates and figs, 234,138 bags of flaxseed, 1,810 tank cars of gasoline, 50 steamers containing 40 million gallons of crude oil, 55 tank cars of fuel oil, and 1,454,000 gallons of molasses.

Outside Appraisers

There is another division, the Outside Appraising Division, and as its name indicates, its sphere of action is outside the Examining Warehouse. It is directed by a Divisional Appraiser, having under him six As-

sistant Appraisers, one Clerk, three Packers, and one Examining Offieer whose duty it is to supervise coal importations. Assistant Appraisers attend at the Canadian National Railway, Point St. Charles, the Bonaventure yards and sidings; the Canadian Pacific Railway, Place Viger yards and sidings; the freight sheds on the dock numbering about 14; the C.P.R. Moreau Street station and sidings; the Angus Shops, Outremont, St. Henry, Westmount, Turcotte, Cote St. Paul, Highlands, Montreal West, Atwater, all railway spurs and sidings, also the Lachine Canal traffic. This division deals with goods too heavy, too large, or too dangerous to be transported to the Examining Warehouse, such as machinery of large type, castings, heavy chemicals, aniline dyes, explosives, automobiles, cars and vehicles of every description, locomotives, boats and ships, and many other kinds of heavy merchandise. The daily average of entries is about two hundred and thirty, amendments seven, and refund claims six.

R. J. Lunny, Chief Appraiser, supervises all the Appraising branches.

OTHER IMPORTANT COGS IN WHEEL

In addition to the branches the work of which has been outlined briefly, there are other important cogs in the wheel of activities of the port of Montreal. For instance:—

The Computing Branch of the Long Room consists of 42 Officers.

The number of entries handled by the Computing Clerks during the fiscal year 1926-1927 was 265,688, being a daily average of 871 and an individual average of each Computing Clerk (allowing for vacations) of between 50 and 60 entries daily. The number of entries for the seven months of the fiscal year ending October 31, 1927, was 169,769, with a daily average of 970, and an individual daily average for eaeh Computing Clerk of over 60 entries. If the same ratio continues to the end of the present fiscal year it will mean an increase of about 10 per cent or a total of 290,000 entries.

Warehouse Office

The privilege of entering imported goods for Bond is of great benefit to importers in general. Goods may be entered and stored in a regularly established Customs bonded warehouse without immediate payment of duties, and at any time within two years from date of original entry any portion of the goods so entered (not less than one package) may be ex-warehoused duty paid for home consumption, removed in bond to any warehousing port in Canada, exported in bond to a foreign country, or transferred without payment of duty to an excise factory to be used in the manufacture of goods in Excise.

There are over one hundred Customs bonded warehouses established in the Port of Montreal.

During the fiscal year ended the 31st of March, 1927, imported goods of the value of $34,270,246 were entered for bond and duty collected on goods ex-warehoused for home consumption amounted to $11,408,523. Value of goods removed in bond to other ports in Canada amounted to $503,233. Value of goods exported from bond $666,-981 and for goods ex-warehoused free of duty $1,599,357.

The number of Customs entries eovering bonded warehouse transactions during the year was 51,778.

To accommodate the publie and to perform the duties covering these transaetions there is assigned a staff of Computing Clerks under the direction of a Prineipal Warehouse Record Clerk.

Warehouse Keeper's Branch

The Warehouse Keeper's Branch keeps a reeord of every package entering or leaving the examining warehouse.

This branch is responsible for the receipt and delivery of approximately 13,000 paekages monthly.

One important duty is the care of all Freight Unclaimed Goods landed in Montreal and sent to the warehouse for safekeeping, the whole top floor of the building being

A picture of thirty years ago. This illustration shows the old Victoria Pier from a photograph taken in 1898. Note the sailing vessel.

reserved for this purpose. Once a year a sale by public auction is held of all unclaimed goods in the Customs care. Importers are individually notified by mail and given every opportunity to clear these goods. A printed catalogue is compiled, containing a description as to the addressee, what the packages contain and approximate value. These sales are well patronized.

Record Office

To receive, distribute, classify, compare and file 317,407 Entries was part of the work done in this office during the fiscal year 1926-27.

Of those Entries 265,688 were Customs Entries, 22,531 Excise and 29,188 Excise Tax entries.

Importers' and exporters' indexes are kept in the Record Room; over a million invoices were indexed in those books before being mailed to Ottawa, last year. Merchants, Importers and Customs Brokers are also the clients of the Record Office. Here are issued landing certificates, certified copies of entries, invoices, warrants and "part to arrive warrants" for the delivery of goods short shipped.

In 1917, 214,853 entries were passed. In 1926-27 the total was 317,407.

In 1917 no Excise or Excise Tax entries were received, classified or filed in the Record Office. In 1926-27, there were 52,0000 of those.

Excise Division

ACCOUNTING BRANCH

Entries for Spirits, Tobacco, Cigars, Cigarettes, Malt, etc., have to be computed carefully before posting the respective ledgers. The stamps department is also on the Excise survey. Stamps are issued to licensees after the receipt of requisitions marked duty paid by the cashier. Every week, stamp account for stamps sold is checked against the cash received. Monthly returns are made by every Licensee subject to Excise Duty, which returns are checked against entries posted in ledgers.

Monthly collections for Excise duty at the port of Montreal average $2,900,000. The number of entries passed daily averages 100.

Sales Tax Collections

Since the reorganization and change in methods, due to amendments of the Special War Revenue Act, effective June 1, 1927, Sales Tax collections at Montreal are much better and more promptly made, although there is need of improvement by some firms.

A staff of 15 is on this work and the collections of the last fiscal year were $25,338,-158. Notwithstanding the reduction of tax to 4 per cent the amounts collected during this fiscal year are nearly as large as under the old rate.

There are 2,951 licensees in Montreal and each is required to file a report monthly, within the month following the month in which taxes accrue, and also make payment within the same delay.

A staff of Sales Tax Auditors, under instructions from the Department, investigate Licensees' accounts for verification of taxes.

Collections are followed up closely and the Department constantly advised of standing of account of firms.

The suggestion is made that if firms would file reports on the required form when tax has been computed, and not hold reports to the last days of the month, business would be facilitated, as instead of having to handle report and payment entries from each firm when payment was made, the payment only could be attended to if the monthly report had already been filed. Congestion is sometimes experienced on the last day of the month, due to the above mentioned cause.

Changes made by the passing years. The Victoria Pier as it is to-day; one of the busiest sections of the Harbour of Montreal.

HOW SHIPS ARE REGISTERED

The Collector of National Revenue at the port of Montreal is also Registrar of Shipping. There is also an Assistant Registrar.

Every British ship that navigates the waters must first be registered to have the privileges of a British ship, a large privilege when the extent and commerce of the British Empire is considered. To be British registered means to be registered at any British Registry port.

In order to be registered all vessels must be measured, and documents in connection with Registry, and there are a great many, submitted to the Registrar of Shipping for his inspection. These differ according to circumstances, and, of necessity, the procedure differs also. There may be ships for Registry built in the city or country of Registry, vessels from foreign Registry, others built in foreign countries, many under which ownership is claimed by judgment of a British or foreign court, or ships for re-registry after wreck, and so on. In Registry every piece of documentary evidence of bona fides, must be produced, and it must be sufficient. Over fifty different forms are used in the general work of Registry.

Every ship coming into Registry, whether owned by an individual or a company, must deposit a bond of a regular Guarantee company, licensed to do business in Canada, or what is known as a Declaration of Assets, the amount of which is based primarily on gross tonnage. This latter is very necessary, and is to indemnify His Majesty against all payments, costs, charges and expenses of which His Majesty may reasonably incur, or become liable to respond for in connection with the ship.

Certificates Given

When all documents are in, and, after inspection, are found to be satisfactory, the vessel is registered, and given a Certificate of Registry, without which no ship can navigate or trade. Initial registry of a big ship is not effected in a day, and in some cases where a ship may be moving before registry, by permission, and under a special certificate, the Registrar is on the alert to see that all documents are ready to "meet the ship" when she arrives at her port of registry, and the telegraph, or cable, is kept busy, besides, of course, much correspondence being interchanged.

Measurements Important

Measurements play an important part. The measurement of a ship does not mean a measurement, such for instance as one would take to arrive at the cubic area of a box. This would be simple. According to length a vessel is divided into specified spaces, and at each of these, depths and breadths are taken, the latter varying with the lines of the ship. These measurements, including the length of the vessel, are brought down to the fraction of an inch. All measurements are in feet, tenths and fractions of tenths. There are also deductions and exemptions, governed by regulations, which have been carefully gone into by shipowners and the Board of Trade in England, as the merchant pays on net tonnage for regular dues, and naturallyy desires to have it as small as possible. With British ships the regulations are very stringent.

Ever Ready Assistance

A Registrar can be an ever-ready friend to the shipping merchant and is daily called upon for assistance in unravelling difficulties which arise, not only at the vessel's port of registry, but at other ports. At the port of Montreal, such advice is cheerfully given, and every help and facility afforded. There is at present a gross tonnage of about 600,000 tons on Registry, and about 600 ships, much exceeding all other ports in this country. This is for the most part all "active" tonnage, daily trading from port to port. In this connection care is taken to trace the owners from year to year.

A large passenger steamer, held idle at a dock for necessary documents, may easily cost the owners $2,000 a day, and perhaps the penalties which go with a violation of charter.

AN INCOME TAX JUDGMENT

Issued by Exchequer Court In Interesting Case

RECENTLY a judgment of the Exchequer Court was issued in relation to Income Tax. A summary follows:—

North Pacific Lumber Company Limited (in liquidation), a company incorporated by Dominion charter and up to 1914, carried on the business of logging and lumbering in British Columbia. In 1916 the company ceased active operations and passed a resolution "to turn into cash as quickly as possible the liquid assets of the company and to apply the same in reduction of the indebtedness and to bend every efford towards the satisfactory sale of the business in whole or in part." Since 1920 all the property and assets have been disposed of with the exception of one timber limit, on deferred purchase terms, which required of the purchaser to pay substantial amounts of interest. On the 29th July, 1926, the company was authorized to be wound up. Robert Maclaren Kenney was appointed by the Court permanent liquidator.

It was contended by the appellant company that when a winding up takes place under the Winding Up Act there is a notional change in the character of the company so that the distinction between what was formerly capital, profits and interest is lost with regard to what is left and becomes only assets, en masse, in the hands of the liquidator for distribution, that the liquidator is merely realizing assets for distribution and is not in receipt of income, only assets, and further, that under the terms of the Income War Tax Act a company in liquidation is not that which connotes to be a person carrying on business under the Act; that the liquidator is not mentioned in the definition of person as contained in the Act, and therefore there is no income capable of being assessed nor yet a person against whom Income Tax could be assessed.

Crown's Contention

The Crown contended that the liquidator was merely an agent of the company, that the corporate existence of the company continued and that the interest received on the unpaid purchase moneys of capital assets sold was income taxable against the company and that the assessment was properly made as against the company in care of the liquidator.

C. M. O'Brien, of Vancouver, appeared for the company; C. F. Elliott, counsel, Income Tax Division, Department of National Revenue, for the Crown; judgment was delivered by the Hon. Mr. Justice Audette.

Paraphrasing the language of the judgment, it may be said that the winding up was under a Dominion statute and as decided in the case of the Queen v. Nova Scotia Bank, when a statute is general and thereby any prerogative, right, title or interest, is diverted or taken away from the King, in such case the King shall not be bound, unless the statute is made by express words to apply to him. The Dominion Act is not binding upon the Crown in the right of the Dominion, therefore the Crown's rights are free from any restraint that might be invoked under the provisions of the Winding Up Act and in respect of the liquidator appointed thereunder.

The Winding Up Act was primarily instituted to protec the creditors and a just and legal claim cannot be defeated thereunder by a mere notional or imaginary conception. The denial of the Crown's claim is repugnant to the very character of the Winding Up Act. To deny the claim because the company appears to have passed into the hands of a liquidator would moreover amount to reading the Taxing Act against its very intent, meaning the spirit (Interpretation Act). A company which is not actively engaged in business is not by reason of that fact exempt from taxation. If it has income it becomes liable to taxation. The nature and character of the debt does not change from the fact that the affairs of the company have passed under the control and custody of the liquidator.

English Income Tax cases in the circumstances arising here are not applicable inas much as the tax is payable at the source in England, that is, when deferred interests

payments come into the hands and control of the liquidator the tax would have already been paid. The party paying the interest must remit the tax. Under the Tax Act it must be found that the liquidator is truly an individual and a person who represents a body corporate, also a person under the Act residing in Canada.

It was contended that as the name "liquidator" is not mentioned in the interpretation clause of the Act defining the word "person" that both the liquidator and the company escape taxation, the liquidator under the Winding Up Act taking the place of the company. But it must first be clearly borne in mind that it is the company that is sought to be taxed in this case and not the liquidator. The company is only approached through the liquidator because he is the agent who administers the company and in whose hands the assets, the annual profits and gains of the company, are, under a special Act, administered by him. In each case the Court must look to the subject matter, considering the importance of the provision and the relation of that provision to the general object intended to be secured by the Act. Light on the true meaning of the words used in the statute has to be sought from the context and the scheme of taxation with reference to which they are used.

Judge's Conclusions

The Judge concluded by saying:—

"There is no occasion, by specious argument, to endeavour beclouding the question at issue by endeavouring to exempt the appellant company from paying its just and lawful taxes, because the word "liquidator" is not in the interpretation clause. The liquidator is only there to settle the business of the company and to carry on the winding-up of its affairs, and the company is the one which has been found liable, to pay and not the liquidator; but the liquidator is there to pay the debts of the company out of the company's assets . . . .

"The true test of the controversy is solved from the very facts that the appellant, the party lawfully taxed, is a company; that its capital assets have earned annual profits or revenues in the nature of interest on deferred payment of capital and that such profits are taxable under the taxing Act."

The appeal of the company was dismissed and the contention of the Crown sustained.

UNCLAIMED PACKAGES

Collectors advised as to treatment of Postal matter

Collectors of National Revenue have been advised by Circular regarding the return of Unclaimed Postal Packages as follows:—

Notification to Addressee—With respect to parcels received by parcel post from countries outside of Canada bearing alternative addresses, the first addressee is to be notified at the time the parcel is received at Customs, and, if the parcel be not claimed within 30 days, a card notice is to be forwarded to the second addressee. A parcel bearing an alternative address should be held for 30 days at the disposal of the first addressee and for 30 days at the disposal of the second addressee, before being treated as abandoned (if so marked) or sent to the Exchange Office or Dead Letter Office (as provided in paragraph 2 hereof) for return to the sender. With respect to parcels which do not bear alternative addresses, the addressee is to be notified at the time the parcel is received at Customs, and if the parcel be not claimed within 30 days, a second notice is to be forwarded to the addressee.

Disposition if undelivered within 60 days—Parcels received by parcel post which cannot be delivered at the original address or at the alternative address, if one is furnished, and which do not bear a definite request for abandonment should, at the expiration of 60 days, be sent (*a*) if from Great Britain or other countries except the United States, to the proper Canadian Parcel Post Exchange Office for return to the sender, or, (*b*) if from the United States, to the proper branch Dead Letter Office for return to the sender.

Parcels marked to be treated as abandoned—Parcels marked to be treated as abandoned should at the expiration of 60 days be sent to the proper branch Dead Letter Office.

Some one has aptly defined an uninteresting man as one who talks so much about himself that you cannot get a word in edgeways about yourself.

DEPARTMENTAL RULINGS

Under this heading it is proposed to give, each month, some of the Departmental Rulings and Ratings.

Hydrangeas and Bay Trees, pot grown, and other pot grown trees and shrubs except palms, ferns, rubber plants (fieus), roses, azaleas, rhododendrons and pot grown lilaes. Tariff item 711.

Top-Ko Fruit Flavoured Cocoanut, per sample, from United Confectionery Co., St. Louis, Mo. Tariff item 141.

Spratt's Mixed Bird Seed, being only seeds in natural state, in 17 ounce packages. Tariff item 72.

Votex, per sample, from Automotive Fuels Corporation, Brooklyn, N.Y. Tariff item 220b.

Shine-All, per sample, from The Shine-All Sales Company, St. Joseph, Mo. Tariff item 252.

Beefex, per sample, from Beefex Limited, London, England. Tariff item 8.

Nitro Powder Solvent No. 9, per sample, from Frank A. Hoppe, Philadelphia. Tariff item 220.

"Stim-U-Plant" Plant Tablets, per sample, from Earp-Thomas Cultures Corp., Long Island City, New York. Tariff item 663.

Motor Aerial Ladder Truck, not equipped with pumps, chemieal apparatus or other fire extinguishing machine. Tariff item 438a.

Fry's Renu-O Watch Cleaning Solution, per sample, from Hammel, Riglander & Co., New York. Tariff item 220b.

Plate Graining Machine for eleaning or polishing plates used on a lithographic press. Tariff item 453.

Dressing Carriage and Wheel Stretcher, per illustration, from F. O. Sehoedinger, Columbus, Ohio. Tariff item 593.

Ozone Generators or Ozone Pure Airifiers, Types X, F-B, F-C and EB, per illustrations. Tariff item 453.

Aspir-Lax, Gastrex, Coughex and Regu-Lax, per samples, from American Chewing Products Corporation, Newark, N.J. Tariff item 220a.

China Kilns for use in schools, *not* entitled to entry under tariff item 696.

Clow "Gassteam" and "Gaswater" Radiators, per illustrations. Tariff item 454.

Hardie Car Washer, per illustration. Tariff item 453.

In the February number the following ruling appeared:—

"Ford Tri-Motor Aeroplane, complete, including the motors, whether imported assembled or in a knocked down condition. Tariff item 490a."

This should read: Tariff item 590a.

EXAMINATION RESULTS

The Civil Service Commission has announced the results of the examination held recently for Special Class Exeisemen.

Twenty-five candidates presented themselves for examination, of whom nine were successful.

The following are the sueeessful candidates: S. D. Yeo, Walkerville, Ont.; P. E. Grenier, Montreal, P.Q.; J. O. Oliver, Berthierville, P.Q.; G. W. Rutland, Winnipeg, Man.; J. V. Lapum, Belleville, Ont.; E. A. P. Wilkie, Windsor, Ont.; P. Campbell, Toronto, Ont.; J. D. Ellis, Winnipeg, Man.; J. R. Guernon, Montreal, P.Q.

PASSOVER BREAD

Following the usual eustom Collectors of National Revenue have been advised that an Order in Council has been passed, dated the 16th day of February, 1928, authorizing remission of Customs duty and sales tax on Passover Bread or Matzos imported and entered at Customs between the 1st day of February and the 12th day of April, 1928, both days included.

THE LETTER BAG

The National Revenue Review is issued on or about the fifteenth day of each month. Correspondence for the "Letter Bag" should reach the Editor not later than the last week of each month.

Address all communications to The Editor, National Revenue Review, Connaught Building, Ottawa.

Co-operation Necessary

H. R. Beer, Sub-Collector at Killarney, Manitoba, writes:—

To an officer of not long standing in the National Revenue service, the Review is of much assistance, giving a better insight into the working of the various branches than otherwise could be obtained.

I would appreciate an answer to the following question through the medium of the Review.

Is it the duty of a Customs officer to find the tire numbers on a Canadian automobile reporting outwards, when the owner, upon being requested for same, says that they are covered with mud and that if the officer desires same to get them himself?

Editor's Note.—If the person reporting outwards with a Canadian automobile desires to facilitate his passage through Customs he should co-operate with the officer. Otherwise he might be asked to drive to the parking place for attention, after other outgoing automobilists, giving the necessary information as to their cars, had passed outwards. It may be pointed out that it is the duty of the applicant to fill out and sign Form C. 12, and the officer's duty is to check the accuracy of particulars furnished by the applicant.

A Question Answered

Wm. F. Guthrie, Principal Clerk, Customs and Excise, Toronto, asks that a point be made clear in connection with "Tourists' Automobiles and Travellers' Vehicles", the full memorandum concerning which appeared in the January number of the Review. He writes:—

In Departmental Memo. No. 2 Revised, the last part of Section 16, reads as follows:—

"If entry of the goods be not passed at the frontier, they may not be forwarded by such vehicle to an interior port for entry unless accounted for on Highway Manifest Form A. 8, and accompanied by Customs Officer to the port at which entry is to be passed."

We were under the impression that Highway Manifest Form A. 8 would only be used to report goods inwards at the Frontier Port, but merchandise coming over the highway to clear Customs at interior ports would be accounted for on B. 12.

Would you kindly explain in what instance Form B. 12 would be used?

Editor's Note.—In respect of goods arriving from foreign territory by highway, Inward Report on Highway Report, Form A. 8 is required. After being prepared as a report inwards it is then used as a manifest, thereby avoiding the necessity of a second set of documents, but is only so used when the goods to which it relates are to be accompanied to destination under Customs supervision. Form B. 12 is used in respect of goods arriving other than by highway, and (in special cases) in respect of bonded goods for export conveyed from an interior port to the frontier by highway.

Questions from Oshawa

The following questions have been submitted from the port of Oshawa, Ontario, for answer in the "Letter Bag":—

(1) Should motion picture film of an exclusively industrial nature be subject to Provincial censorship regulations before being released from Customs?

(2) Under what tariff item and on what value, should entry be made to cover a package of United States currency (paper), say ten dollar bills?

(3) What rate of duty would be chargeable, and on what value, on paintings from France for which the importer pays 500 francs each? Invoices are submitted but do not bear a currency certificate, thus the franc becomes exchangeable at par for duty purposes, which brings the pictures over $20 each and under tariff item 695a, free, although the actual price paid was less than $20 each.

Editor's Note.—(1) A motion picture film may be delivered to the importer on entry at Customs in the usual way. It is not the duty of the Customs officer to decide if the film is of "an exclusively industrial nature." It may be pointed out that Section 4 of the Theatres and Cinematographs Act, Chapter 285, Revised Statutes of Ontario, 1927, provides:—"no cinematograph, moving picture machine, or other similar apparatus shall exhibit any films which have not been stamped by the Board of Censors."

(2) Free of duty as manuscript by tariff item 177.

(3) The Assistant Dominion Appraiser, to whom this question was referred, suggests the following reply:—Section 59 of the Customs Act provides that all invoices shall show the fair market value in the currency of the country whence the goods are imported and that the value for duty shall be computed at the rate such as has been ordered and proclaimed from time to time by the Governor in Council.

This Section also provides in Sub-Section 3 that where the currency is depreciated, there shall be attached to the invoice the certificate of some Consul, Canadian Government Trade Commissioner or Bank. In case of a depreciated currency, when there is no such certificate, the value for entry purposes is to be computed from the fair market value at the proclaimed rate.

The value referred to in Sections 695 and 695-A of the Tariff is the fair market value as sold for home consumption at time shipped computed at the current rate of exchange.

A Seizures Question

John B. Gallaher, Sub-Collector at Camrose, Alberta, writes:—

Through our valued Review would you kindly answer the following:—When automobile seizures are made through the vigilance of an officer, resulting in payment of duty and tax, which otherwise would not have been collected, is the seizing officer entitled to a share of the proceeds over and above expenses? This refers to cases where the Department has, after reviewing the case, waived the double duty penalty, and released car on payment of single duty and tax.

I must congratulate you on the new-born Review, which is of value in acquainting the outside staff with the inner workings of the Department.

Editor's Note.—No. See Circular 494C, Regulation 1 (a) and (b). Regulations established by Order in Council provide for awards out of "net proceeds" of seizures. Expenses, duty and taxes are deducted from total forfeiture in computing "net proceeds."

Settlers' Effects

E. O. Bailey, Sub-Collector at Highwater, Quebec, asks:—

In respect to a settler arriving at the Frontier would he be entitled to an exemption of $1,000 on an automobile worth, say $1,500?

There seems to be a misunderstanding in regard to this. Why should a settler be made to pay on his automobile to the value of $1,500, and the settler who brings in a cheap car below $1,000 value, get it in free?

Is it permissible to allow the $1,000 exemption on all cars of intending settlers?

Editor's Note.—The proper officer of the Department, to whom this question was referred, states there is no exemption on the automobile of a settler, which the Customs officer has appraised for duty purposes, at more than $1,000. A settler entering Canada to settle on a farm may enter his automobile free as settler's effects, regardless of value.

THE QUESTION BOX

Questions will be asked in one number of the Review and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the February number of the Review.

(1) What is the average weight of a carton of cigarettes, for the purpose of figuring the specific duty?

(2) What reference to customs officers is made in the Immigration Act?

(3) A Collector states that recently a resident of his town showed him a bottle of whiskey which did not have a Government label across the top of the bottle. He wanted to know if there should not have been a Government label over the cork, stating the age of the spirit, and if the absence of such label would not be a reason to suppose that the contents were illicit?

(4) Can a Collector of National Revenue refuse to accept notice of intention to brew beer for his own use from a person who was convicted of an infraction of the Provincial Temperance Act, or from the wife of such a person?

The answers are:—

(1) As cartons vary in weight according to the make of cigarette and the country from which imported the average weight of cartons could not be suggested by the Department.

(2) Section 8 of the Immigration Act provides: "When at a port of Entry there is no immigration officer available for duty under this Act, the chief Customs officer at that port or any subordinate Customs officer designated by him shall be, ex officio, an immigration officer."

(3) Distillery Regulations, which are established under Order in Council, provide that each bottle or flask shall have attached thereto a label which shall be put on by the distiller, and shall be placed over the cork, and shall extend down each side of the bottle or flask in such a manner as to completely seal the package, and prevent the removal of the contents without breaking the label, except in the case of Gin and Scotch types of whiskey containing not less than twenty-five per cent (25 per cent) in proof gallons of imported Scotch Whiskey.

(4) The Department has ruled that any person who has been convicted of an infraction of the Excise Act, or of the Provincial Temperance Act, shall not be permitted to brew beer for his own and family use. Should notice of intention to brew be given by the wife of a person convicted as above, the Collector is required to refer the application to the Department, and await instructions.

The following questions will be answered in the next number of the Review.

(1) What officers are authorized to administer oaths?

(2) Who was the first Minister of Customs?

(3) What Departmental memorandum or circular deals with what are known as "racing publications."

(4) A Collector writes the Department inquiring whether a brewer who brews from Malt alone, and from Malt and Rice, will be permitted to mix brews,—that is, may he mix 500 gallons of beer made from Malt and Rice with a brew made solely from Malt?

From far off Tofino

E. W. Abraham, Patrol Officer, writes from Tofino, British Columbia:—

May I add my congratulations on the National Revenue Review. Every feature of it is excellent, and it should go a long way towards promoting efficiency in the service.

Wishing the publication every possible success.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

JANUARY—FEBRUARY

ADDITIONS

New Brunswick

St. Stephen: Lyons, H. V., O.A.S., Customs Excise Examiner.

Quebec

Montreal: Ashworth, Wm., O.A.S., Cayer, J. A., O.A.S., Customs Truckmen; Denis, J. L., Customs Excise Examiner; Dove, R. C., O.A.S., Customs Truckman; Gingras, M., Lussier, A., Customs Excise Clerks; Moore, F. J., O.A.S., Clerk, Grade 1; Pelletier, R., O.A.S., Perrin, P. A., O.A.S., Customs Truckmen; Quintal, A., O.A.S., Customs Excise Examiner; Robitaille, L., O.A.S., Customs Truckman.

Ontario

Cornwall: Gillie, G. D., O.A.S., Customs Excise Examiner.

Lindsay: McGuire, T. J., Customs Excise Examiner.

London: McKellar, N. L., Milton, M. C., O.A.S., Customs Excise Examiners.

Ottawa: Brunet, Jos. E., Messenger.

St. Catharines (Thorold): Allan, A. B., Customs Excise Examiner.

Toronto: Cleary, J. W., O.A.S., Clerk, Grade 1; Campbell, H. L., O.A.S., Greenley, C. A., O.A.S., Linton, Wm., O.A.S., MacKinnon, Arch., O.A.S., Males, Ernest C., O.A.S., Richardson, F. M., O.A.S., Customs Truckmen; Ritchie, R.A., O.A.S., Watchman; Shaw, E. C., O.A.S., Customs Truckman; Squire, W. H., O.A.S., Clerk, Grade 1; Whiteside, Wm., O.A.S., Customs Truckman.

Manitoba

Brandon (Deloraine): Potter, Reginald, Sub-Collector of Customs and Excise, Limited Service.

Winnipeg: Doucette, W. J., O.A.S., Messenger.

Saskatchewan

Moose Jaw (Swift Current): Milburn, G. W., Customs Excise Clerk.

Administrative

Board of Customs: Fergus, M. J., Clerk, Grade 2; Hector, J. H., Clerk, Grade 3; Laporte, Cleo, Clerk, Grade 2; Montgomery, Mrs. S. M., Shaver, Miss F. C., Stenographers, Grade 2; Williamson, J. H., Clerk, Grade 2.

Inspection: Blandford, R. D., O.A.S., Flanagan, T. W. A., Ross, B., Assistant Inspectors of Customs and Excise (Sales Tax Auditors).

Preventive Service: Richardson, Sergeant C., Thibault, W. J., Customs Excise Enforcement Officers.

Special Preventive Service: Beauregard, Miss M., Typist; Collins, D. M., Special Excise Enforcement Officer; Johnson, Miss Dorothy, Stenographer, Grade 2; Lynch, D. P., Clerk; McCann, John C., Clerk, Grade 2; Roberts, Captain G. C., Master, Customs Patrol Boat *Baroff*.

DEDUCTIONS

Nova Scotia

Halifax: Gorman, A. M., Special Exciseman, Grade 1.

North Sydney: Ryan, Terence, Customs Excise Enforcement Officer.

Quebec

Montreal: Brown, Edward, Harnois, Henry, McCallum, Thos., Customs Truckmen; Rousseau, R., Customs Excise Clerk.

Sutton (Highwater): Barnett, C. A., Customs Excise Examiner.

Ontario

Amherstburg (Point Pelee): Poore, C. A., Customs Excise Enforcement Officer.

Niagara Falls: Brown, S. J., Cupulo, F., Potter, D., Customs Excise Examiners.

Ottawa: Provost, H. J., Messenger.

Toronto: Hurst, Levi B., Special Exciseman, Grade 3, Smith, J. E., Customs Truckman; Stevenson, M., Customs Truckman.

Welland (Port Colborne): Martindale, L. N., Customs Excise Examiner.

Windsor: Marentette, C. S., Stenographer, Grade 2.

Saskatchewan

Moose Jaw (Bengough): Kelleher, Constable E., Acting Customs Excise Enforcement Officer.

Prince Albert: Smith, A. R., Customs Excise Clerk.

British Columbia

Vancouver (Englewood): Robertson, N., Customs Excise Enforcement Officer.

ADMINISTRATIVE

BOARD OF CUSTOMS: Kyte, Miss M. L., Stenographer, Grade 2.

INSPECTION: Goodwin, Miss V., Stenographer, Grade 2.

PREVENTIVE SERVICE: Girard, E., Johnson, Corporal T. W., Kellert, J. S., Kyle, J. H., Customs Excise Enforcement Officers; McDonald, Captain J. A., Master, Customs Patrol Boat *Baroff;* Wood, S. T., Customs Excise Enforcement Officer.

SPECIAL PREVENTIVE SERVICE: Campbell, Archie., Gervais, R. L., Hewett, B. L., Hunter, John, Patterson, W. L., Customs Excise Enforcement Officers; Pinel, Mrs. Mary, Stenographer, Grade 2.

PROMOTIONS

NEW BRUNSWICK

ST. JOHN: Murphy, J. W., from Special Exciseman, Grade 1, to Special Exciseman, Grade 3.

ONTARIO

BRIDGEBURG: Raymond, S. H., from Customs Excise Examiner to Computing Clerk.

TORONTO (WEST TORONTO): McLeod, John, from Customs Excise Examiner to Customs Excise Cashier.

MANITOBA

WINNIPEG: Bain, J. W., from Customs Truckman to Customs Excise Examiner; Cowley, John, from Customs Truckman to Customs Excise Clerk; Evans, R. E., from Messenger to Customs Excise Examiner; McKenzie, Alex., from Customs Truckman to Customs Excise Clerk.

BRITISH COLUMBIA

VANCOUVER: Ash, Wm. G., from Messenger to Customs Guard; Bull, Wm. W., from Messenger to Customs Truckman; Cusack, B. S., from Customs Excise Examiner to Customs Warehouse Keeper.

ADMINISTRATIVE

BOARD OF CUSTOMS: Martin, J. A., from Clerk, Grade 3, to Clerk, Grade 4.

INSIDE SERVICE: Labelle, J. H., from Clerk, Grade 2, to Clerk, Grade 3; Mallette, W. J. H., from Clerk, Grade 3, to Clerk, Grade 4; Raymond, J. E., from Clerk, Grade 2, to Clerk, Grade 3; Wilson, J. G., from Clerk, Grade 3 to Clerk, Grade 4.

INSPECTION: McGill, R. V., from Messenger to Clerk, Grade 4; Martineau, O. E. J., from Special Exciseman, Grade 1, to Assistant Inspector of Customs and Excise.

TRANSFERS

Morphy, C. R., from Principal Clerk, Inside Service, to Principal Clerk, Preventive Service.

SPIRITS AND TOBACCO

Excise statistics which deal with such intriguing matters as tobacco and John Barleycorn are of interest to many. Details of the quantity of "spirits entered for consumption" could never be termed "dry." The latest comparative statement of Excise Duty collections during the months of January, 1928, and the corresponding month of 1927 shows the upward trend of Excise Revenue. The total collections for January, 1928, were $3,598,866, as against $2,892,592, for January, 1927.

The details are: January, 1928, spirits, potable, $1,063,404; January, 1927, spirits, potable, $707,882. January, 1928, spirits, non-potable, $85,715; January, 1927, spirits, non-potable, $104,651. January, 1928, malt, $347,076; January, 1927, malt, $266,249. January, 1928, cigars, $24,018; January, 1927, cigars, $21,765. January, 1928, cigarettes, $1,353,746; January, 1927, cigarettes, $1,106,753. January, 1928, m'f'd. tobacco, $286,227; January, 1927, m'f'd. tobacco, $272,440. January, 1928, foreign raw leaf tobacco, $431,316; January, 1927, foreign raw leaf tobacco, $400,963. January, 1928, beer, $6,689; January, 1927, beer, $11,490. January, 1928, licenses, $671; January, 1927, licenses, $394.

In the tobacco statement a decline is shown in the quantity of "plug" entered for consumption in January, 1928, as compared with January, 1927. Cigarettes, referred to caustically as "coffin nails" by those who disdain the solace of the weed in that form, show an advance, while snuff still holds its own and refuses to be "nosed" out of the race.

REVENUE AT WINNIPEG

The total collections at the port of Winnipeg for the ten months of the present fiscal year, ending January 31, also the total collections for the corresponding period of the previous fiscal year were: 1926-27, $12,398,636; 1927-28, $11,632,801.

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF FEBRUARY AND THE ELEVEN MONTHS ENDED FEBRUARY, 1927 AND 1928

	February, 1927		February, 1928	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		78,533,607		88,565,196
Total Exports (Foreign Produce)		1,269,433		1,821,658
PRINCIPAL ITEMS OF EXPORTS—				
Wheat....Bush.	11,421,705	15,455,533	18,371,535	23,031,351
Newsprint....Cwt.	2,823,985	9,277,781	3,668,288	11,822,383
Planks and boards....M. ft.	122,333	3,297,741	117,381	3,193,995
Wood pulp....Cwt.	1,149,266	3,239,761	1,286,058	3,403,212
Wheat flour....Brl.	748,499	4,770,360	767,942	4,636,149
Fish....Cwt.	438,253	2,356,034	440,270	2,645,062
Cheese....Cwt.	34,041	672,875	11,483	261,271
Automobiles and parts....$		2,897,245		2,144,126
Furs....$		2,769,479		2,493,710
Meats....Cwt.	87,100	1,569,034	81,982	1,423,748
Imports entered for Consumption.—Free goods		25,430,626		31,378,216
Imports entered for Consumption—Dutiable goods		49,276,028		54,553,881
Total Imports entered for Consumption		74,706,654		85,932,097

	Eleven months ended February 28th, 1927		Eleven months ended February 29th, 1928	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		1,146,552,399		1,121,233,042
Total Exports (Foreign Produce)		13,802,910		20,076,505
PRINCIPAL ITEMS OF EXPORTS:—				
Wheat....Bush.	232,102,603	331,180,503	248,246,931	327,643,496
Newsprint....Cwt.	31,747,586	104,347,274	35,094,320	114,607,808
Planks and boards....M. ft.	1,897,583	54,673,108	1,860,816	51,346,001
Wood pulp....Cwt.	17,428,121	45,480,368	16,064,119	42,158,513
Wheat flour....Brl.	9,118,892	62,247,824	8,245,377	53,201,319
Fish....Cwt.	3,851,335	32,695,963	3,873,351	32,062,710
Cheese....Cwt.	1,334,744	24,314,480	1,032,020	20,638,004
Automobiles and parts....$		32,087,578		25,299,791
Furs....$		18,261,468		20,590,287
Meats....Cwt.	1,297,206	27,035,030	1,359,033	23,111,922
Imports entered for Consumption—Free goods		333,437,868		359,160,117
Imports entered for Consumption—Dutiable goods		586,837,460		629,266,864
Total Imports entered for Consumption		920,275,328		988,426,981

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF FEBRUARY, 1927 AND 1928

	1927	1928	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	11,752,353 81	12,810,586 76		
Less Refunds and Drawbacks	1,808,100 60	905,853 50		
Net	9,944,253 21	11,904,733 26		1,960,480 05
Excise Taxes	7,337,849 23	6,760,531 39		
Less Refunds and Drawbacks	90,448 08	153,380 83		
Net	7,247,401 15	6,607,150 56	640,250 59	
Excise Duties	3,309,930 24	3,399,833 13		
Less Refunds and Drawbacks	53,034 31	26,530 67		
Net	3,256,895 93	3,373 302 46		116,406 53
Sundry Collections	79,008 07	63,353 28		
Less Refunds and Drawbacks	60 64	32 20		
Net	78,847 43	63,321 08	15,626 35	
Net Totals	20,527,497 72	21,948,507 36	655,876 94	2,076,886 58
Net increase				1,421,009 64

TOTALS FOR ELEVEN MONTHS

—	1926-27	1927-28	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	141,755,596 86	152,622,119 70		
Less Refunds and Drawbacks	15,261,876 61	12,630,664 71		
Net	126,493,720 25	139,991,454 99		13 ,497,734 74
Excise Taxes	95,929,874 59	84,335,176 41		
Less Refunds and Drawbacks	915,602 79	1,292,899 69		
Net	95,014,271 80	83,042,276 72	11,971,995 08	
Excise Duties	44,970,083 59	52,454,249 64		
Less Refunds and Drawbacks	596,937 84	606,679 19		
Net	44,373,145 75	51,847,570 45		7,474,424 70
Sundry Collections	1,008,924 43	1,266,908 52		
Less Refunds and Drawbacks	227 52	782 19		
Net	1,008,696 91	1,266,126 33		257,429 42
Net Totals	266,889,834 71	276,147,428 49	11,971,995 08	21,229,588 86
Net Increase				9,257,593 78

INCOME TAX DIVISION

INCOME TAX REVENUE

—	February 1927	February 1928	Decrease	Increase
	$ cts.	$ cts.	$ cts.	$ cts.
Net Collections	422,236 59	720,606 86		298,370 27

Totals for Eleven Months

—	1926-27	1927-28	Decrease	Increase
	$ cts.	$ cts.	$ cts.	$ cts.
Net Collections	46,326,861 30	55,173,762 56		8,846,901 26

REVENUE RECEIVED UNDER "THE SPECIAL WAR REVENUE ACT"

—	February 1927	February 1928	Decrease	Increase
	$ cts.	$ cts.	$ cts.	$ cts.
Net Collections	29,142 69	51,450 28		22,307 59

Totals for Eleven Months

—	1926-27	1927-28	Decrease	Increase
	$ cts.	$ cts.	$ cts.	$ cts.
Net Collections	254,328 50	261,712 07		7,383 57

A GENTLE REMINDER

OFFICERS of the Customs and Excise Divisions of the Department of National Revenue are reminded that:—

INCREASES of salary will not be recommended to the Civil Service Commission for those who do not earn them.

WHEN recommending an officer for an increase of salary to the Civil Service Commission, the Commissioner of Customs or the Commissioner of Excise signs the following certificate.

"I HEREBY certify that the above named employee has performed and is performing meritorious service and has increased his usefulness in the service."

THE services of an employee should be rated honestly and fairly, and no officer charged with the responsibility of rating those services should give a higher rating than is actually warranted, merely to gain for such employee a salary increase.

EFFICIENCY and COURTESY in all circumstances are essential equipment for those anxious to obtain promotion and salary advancement.

Printed by F. A. ACLAND, King's Printer, Ottawa, Canada

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APR 20 1928

The National Revenue Review

Connaught Building, Ottawa, Headquarters of the National Revenue Department

April, 1928

Vol. 1 —— No. 7

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
THE HONOURABLE W. D. EULER, P.C., M.P.

Minister's Secretaries { WM. IDE. / DAVID SIM.

Commissioner of Customs, R. W. BREADNER.
Commissioner of Excise, G. W. TAYLOR.
Commissioner of Income Tax, C. S. WALTERS.
Assistant Commissioner of Customs, C. P. BLAIR.

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G. W. TAYLOR, Commissioner of Excise.
C. S. WALTERS, Commissioner of Income Tax.
C. P. BLAIR, Assistant Commissioner of Customs.
J. A. RUSSELL, Commissioner of Tariff.

Secretary, R. B. MCDOUGALD.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. 1 OTTAWA, APRIL, 1928 No. 7

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

IN THIS ISSUE

Work of Preventive Service for fiscal year
An illustrated summary of operations

Tourists' Outfits and Travellers' Baggage
Important changes explained

Special Class Excisemen
Information *re* coming examination

Customs, Excise, and Income Tax Revenue

Trade Summary for Fiscal Year

Editorial, Here and There, Departmental Rulings, Letter Bag, Question Box, Just Among Ourselves

A Word in Season

COMPLAINTS have reached the Department from reliable sources regarding the demeanour and actions of certain officers of National Revenue whose duty it is to examine passengers and their baggage on trains entering Canada from the United States. While the fact is recognized that officers assigned to these necessary duties have a difficult task to perform, it must be borne in mind that discretion, tact and courtesy go hand in hand with the proper performance of those duties. An examining officer who allows his temper to show itself, and acts in a discourteous manner, will not be allowed to continue in that capacity. If he is retained in the Service he will be sent to the freight yards or the manifest room where his peculiar temperament will not offend others. The tourist season is about to open, and visitors to Canada by automobile and railway must be treated with constant courtesy by National Revenue officers whose duties bring them into contact with the travelling public. There is no place in the Service for an officer who is rude and discourteous, and the sooner this is realized the better it will be for all concerned.

Well Done

THE following example of duty well and fearlessly done is given for the benefit of National Revenue officers. On the morning of February 23, 1928, the schooner *Loyola* from St. Pierre, went ashore in a storm at Blueberry, about fourteen miles east of the port of Liverpool, Nova Scotia. Her cargo consisted of 1,117 bags and 79 kegs of malt whiskey. At low tide the schooner was high and dry. In spite of almost impassable roads and a bitter winter gale which raged, Collector More and Officer Sawyer, of Liverpool, were in constant attendance at the

wreck and the Collector pressed into service several former Customs watchmen, for the protection of the liquor cargo and the prevention of smuggling. The anxiety of the officers was increased by the attitude of a portion of the crowd which openly threatened to rush the guards, board the schooner, and obtain possession of the liquor. At this point the Collector showed his good judgment, after consulting the Inspector for the district, by calling upon the R.C.M. Police at Halifax for assistance. This was furnished promptly, a sergeant and four constables arriving, and the liquors were safely landed and shipped, accompanied by a Customs officer, to Halifax. By the fearlessness and quickness of decision of the Collector at Liverpool and his officer, a serious situation was dealt with effectively. Well done.

Snuff

MUCH interest has been aroused by the publication in the REVIEW, each month, in its tobacco statistics, of the quantity of snuff entered for consumption. The average Canadian generally assumed that snuff departed this life with the sedan chair, linkmen, crinolines, duelling, and the perewigged dandies of White's, and that in the new world, untrammelled by the former customs of the old, the use of snuff was negligible. But facts are facts, and figures are figures. Excise statistics show that from April 1, 1927, to January 31, 1928, the quantity of snuff manufactured in Canada was 788,459 pounds, and during the same period 6,315 pounds were imported into this country, principally from Great Britain and the United States.

It is remarkable how knowledge comes tip-toeing its way to us, ofttimes by mysterious paths. The Editor is informed that the greater portion of the snuff manufactured and entered for consumption in Canada, and the snuff imported from foreign countries, is not used in the time-honoured manner, by inserting a delicate pinch into an expectant nostril and awaiting results. Oh, no! nothing at all like that. It is really a coarse powdered form of tobacco used for chewing purposes, usually by those deprived by the flight of years of the ordinary apparatus by which that operation is performed. The toothless, who have long since been unable to negotiate what is technically known as the "bite of a quid", use snuff as a substitute and find it satisfying and toothsome. Of course some of the snuff is used in the old-fashioned and time-honoured way, but most of it is partaken of in the dainty manner described above.

Recently the *New York World* concerned itself about the consumption of snuff in the United States. It said in part:—

"We have long cherished a notion—or maybe a hope—that snuff and chewing-tobacco were going the way of the broadcloth frock coat, the beefsteak breakfast, and the Saturday night bath. A recent despatch from Washington confirms our supposition as to the chewer's quid, but it shows that as to snuff we have been wholly wrong. The production of snuff last year showed an increase of 2,000,000 pounds. We never imagined that the total consumption was anywhere near that figure, but we learn that the yearly output now exceeds 40,000,000 pounds. As nearly as we can figure it out, that would make about twenty solid train-loads.

"Where does it all go? Who sees anybody using snuff to-day? The perfumed dandy who carried a jewel-studded snuff-box had disappeared long before our grandfathers reached their prime. His place was taken by the snuff-dipper, but between those who "dipped" and those who inserted dainty pinches in a nostril there was a vast social gulf.

"The Government's cold statistics show that snuff is being sold now in greater quantities than ever. To whom, and where, and why? Is there still a vast amount of surreptitious dipping? And what about the big increase since 1921? We should like to have the mystery explained."

Mr. McAra Resigns

MR. PETER McARA, for the past ten years Inspector of Income Tax at Regina, Saskatchewan, has resigned. It is Mr. McAra's intention to take a well-earned holiday abroad.

Mr. McAra served three terms as Mayor of Regina and has been for many years prominent in its civic life. He was Mayor in 1912 when the cyclone struck the city and threw it into what appeared at first to be hopeless confusion. Within a few days, under the organization headed by Mr. McAra, order was restored and Regina went about its ordinary business again. Mr. McAra is of Scotch parentage and was born in Calcutta, India. He came to the Regina district as a youth with his parents in 1883, and may well be regarded as one of its "old timers."

The period commencing with Mr. McAra's first term as Mayor in 1906 and ending with his last term in 1912 was that in which Regina was made. Streets were paved in all directions; a modern sewerage system was installed; the water supply was enlarged and improved; a municipal street car system was inaugurated; street lighting by electricity was introduced; the general hospital, public library, collegiate institute, and many other educational buildings were erected.

Among the many semi-public positions which Mr. McAra held may be mentioned the following: 1907, president of the Associated Boards of Trade of Saskatchewan and Alberta; 1907, first president of the Union of Saskatchewan Municipalities; 1907-19, chairman or member of the Collegiate Board; 1909, President of the Regina Board of Trade.

He was one of the founders and the first president of the Saskatchewan Anti-Tuberculosis League, and for many years a director of the Regina Exhibition Association.

Relating to Superannuation

IN the National Revenue service there are many officers who, with advancing years, are interested keenly in matters relating to superannuation. For that reason the following question and answer, taken from the Debates of the House of Commons, March 15, 1928, are given:—

Mr. White (London) asked: Upon his superannuation a civil servant is paid a superannuation allowance of a certain percentage of his salary based on the last three years of his service. Is it possible under the present Act, in the event of a lower salary having been paid for one or more of the final years, for a civil servant to choose any three consecutive years of his service to form the basis of his superannuation?

Hon. J. A. Robb, Minister of Finance, replied: The Civil Service Superannuation Act (chapter 24, revised statutes, 1927), provides that superannuation allowance shall be based on the average salary of the contributor during the last five years or ten years of his service, depending upon which part of the act applies. The Act further provides that in the case of a contributor to whom part III applies, that is, one who on July 19, 1924, was subject to the provisions of part I of the Civil Service Superannuation and Retirement Act, his allowance shall not be less than that to which he would have been entitled if he had continued to be subject to said part I of the Civil Service Superannuation and Retirement Act. Under the provisions of that Act, the basis is the average yearly salary during the last three years of service. In no case is provision made for a civil servant to choose particular years for the purpose of determining the average salary to be used as a basis of superannuation allowance.

Saint John

APROPOS of the intimation received by the Department some time ago from civic authorities of Saint John, that the name of the city should be spelled in full and not with the abbreviation "St." for the word "Saint," it is interesting to note that almost fifty years ago, that was the practice of this Department. There are one or two references to the winter seaport in a Circular issued by the Department to its officers in June, 1882, and, in each case, the name of the city was spelled in full with that regard to propriety and disregard of brevity of diction typical of the times.

HERE AND THERE

To officers of National Revenue who are prone to lend an ear to the siren song of the stock market it may be pointed out before investing in a going concern it is just as well to find out which way the concern is going.

He was certainly a cynic who remarked that the younger generation were alike in many "disrespects." They are not, in the National Revenue Service.

Overheard in an Ottawa barber shop during the session when the Senate Committee on divorce was busily engaged:—

Barber: "Would you like me to arrange your hair, sir, to cover the bald parts?"

Victim: "Oh, no! I'm applying for divorce, and the bald parts are the evidence."

What is the origin of Excise? It is from the Latin *Excisus* meaning "Cut off." An inland tax on goods sold and bought for consumption is a very ancient one but it generally appeared in the simple shape of a toll or "octroi" on goods brought to market. In England the arrangement for officially watching the process of a manufacture for the purpose of seeing that none of the dues of the revenue are evaded is of comparatively modern origin. It was first introduced into England upon the Dutch model, by the Long Parliament, which established an excise on liquors in 1643 and in subsequent years on articles of food, salt, silks, stuffs, and other commodities in general use. Excise in some form or other has since continued to be a material element in the taxation and revenue of Britain. One curious feature, not generally known, was the practice of "farming" the duties, that is, letting them to the highest bidder whose interest it became, like any other contractor, to make the greatest possible profit by his speculation, and consequently to exact the duties in the most rigorous manner. Another curious fact is that when the "farming" of the excise was abolished in Scotland the people grumbled, saying they were easier under the "farmers," their own neighbours, who acted on the principle of "Live and let live" than under the officers sent from England who rigorously collected the impost.

April, saucy, petulant and fickle April, is with us again, bringing with her the fragrant breath of Spring. The Romans gave the month the name of Aprilis, from *aperire,* "to open," probably because it is the season when the buds begin to open. To National Revenue officers, particularly at border points, it is the time the tourist season shows signs of opening, as well as the buds, and the period approaches rapidly when the raucous sound of the automobile horn will be heard sounding from international bridges and ferries. But in the press of every day affairs lift your eyes to the hills and see saucy April, with just a hint of green about her dress, come tripping down. Winter may linger in the lap of Spring but in her train she brings the south wind and the promise of golden summer. Shakespeare referred to her in the *Tempest* as "spongy April"; but the bard did not know the shy and winsome April of Canada. Far better to think of her in the glowing verse of Mary Mapes Dodge:—

"Now the noisy winds are still,
April's coming up the hill!
All the spring is in her train
Led by shining ranks of rain."

Or think of April as she is etched by Harriet Spofford, in the well-known lines:—

"A gush of bird-song, a patter of dew,
A cloud and a rainbow's warning,
Suddenly sunshine and perfect blue—
An April day in the morning."

Then you may return to the task of stoking the furnace and shovelling the snow from the front walk!

TOURISTS' OUTFITS AND TRAVELLERS' BAGGAGE

Text of Revised Regulations and Review of Changes Made

THE revised regulations of the Department governing the temporary admission into Canada of tourists' outfits and travellers' baggage are published hereunder.

Canada has many attractions for tourists and sportsmen. Her National Parks, majestic mountain ranges and chain of scenic highways linking east and west, north and south, her golf links, tennis courts, fish and game preserves, and countless panoramas and vistas which tempt the shot of the hunter of pictorial treasures, are patronized by annually increasing numbers of visitors from abroad.

For years it has been the authorized practice of the department to require such visitors to report to the Collector at the frontier port of arrival into Canada, and to deposit with him a sum of money equivalent to the duty and taxes ordinarily payable on articles imported for use in connection with the particular sport, amusement or pastime in which the visitor would be engaged while in this country. This deposit has been required in respect of such articles as guns, rifles, fishing tackle, golf clubs, tennis racquets, cameras, and dogs and other pet animals, and has been subject to refund in full on the exportation of the outfit under customs supervision within six months from the date of importation.

An Old Practice

The practice of obtaining security for the due return of imported articles was established many years ago, and was the method adopted by the department to discharge the responsibility devolving upon it of protecting the revenue and to ensure that none of the imported articles would be left in Canada without the payment of duty required under the provisions of the Tariff. In the experience of the department there have been comparatively few instances of such articles being left in Canada. Unthinkingly, sportsmen of means, and others, have presented guns, fishing tackle, dogs or other imported items of their outfit to guides or friends as mementos of their visit. Others have met with misfortune and had their outfit stolen, guns have been lost in deep rivers and lakes out of capsized boats, dogs have passed to the happy hunting grounds, and other unforeseen vicissitudes have accounted for articles which could not be checked out at the frontier on the return of the tourist, with the result that the deposit in respect of each particular item not exported has been retained and carried to account as duty, as is required by law in respect of all imported dutiable goods which go into consumption in Canada.

Inconvenience Recognized

The proportion of cases of this nature to the large number of articles imported as tourists' outfit and duly exported has been infinitely small. Having this fact in mind and recognizing the inconvenience to which tourists are put in furnishing a cash deposit, the Minister of National Revenue has approved the amended regulations printed herewith. These regulations relieve a bona fide tourist from furnishing a cash deposit in respect of certain specified used articles which may be readily recognized as essentially a part of a tourist's outfit, as a watch or a fountain pen in actual use, owned by and carried on the person, may be regarded as part of the personal effects of a traveller. These articles are:—Guns, Rifles (not including revolvers or pistols), Fishing Tackle, Golf Clubs, Tennis Racquets and Cameras, previously used by a tourist and imported by him for his personal use and actually in his possession at the time of his arrival in Canada. Dogs and other animals brought in for sporting purposes, or as pets, are also included in the list.

Must Report

The requirement hitherto in effect as to reporting at Customs on arrival in Canada remains unchanged, and the use of a new form of combined Report and Permit is authorized. The report and permit (Form E-29, amended) is, of course, necessary to enable officers at the frontier to check the outfit on entering and leaving Canada.

The object of the revised regulations is to relieve bona fida tourists and temporary visitors who are entering Canada for purposes of health or pleasure of as much formality and inconvenience as possible, and it is felt that this result will be achieved without detriment to the revenue. Hereafter the golf enthusiast who resides south of the frontier and desires to spend the weekend on some nearby Canadian links may pack up his clubs and cross and re-cross the frontier with a minimum of formality, and so with the tennis player, or the big game hunter, or the angler who desires to remain either shorter or longer periods.

Since July, 1898, the department has had an arrangement with Fish and Game Clubs under a guarantee whereby their members residing in the United States could bring in their guns, fishing tackle, etc., without deposit. The arrangement proved most satisfactory for all concerned, and the members proved themselves good "sports" in their strict adherence to the terms of their undertaking, which were to export all outfit imported, under customs supervision. These regulations are now cancelled, being no longer necessary since the provisions now established are more comprehensive.

The text of the amended regulations follows:—

MEMORANDUM

DEPARTMENT OF NATIONAL REVENUE, CANADA

(Customs Division)

Ottawa, 22nd March, 1928.

To Collectors of National Revenue:

The following regulations relating to the temporary admission of tourists' outfits and travellers' baggage, superseding those contained in Memorandum No. 2 and Supplements, have been established, and hereafter Collectors and others concerned are to be guided accordingly:

TOURISTS' OUTFITS

1. *Temporary Admission.*—Persons visiting Canada for a limited period of time, for health or pleasure, may bring with them such articles of tourists' outfits or sportsmen's equipment as they may require while in Canada for their own use and not for gain or hire, upon reporting same to the Customs Officer at the Canadian frontier port of entry, subject to the following provisions:

(*a*) Guns, Rifles (not including revolvers or pistols), Fishing Tackle, Golf Clubs, Tennis Racquets and Cameras, previously used by a tourist and imported by him for his personal use and actually in his possession at the time of his arrival in Canada, and dogs and other animals imported by tourists solely for hunting purposes or as pets, may be admitted without deposit. The articles are required to be reported on Form E-29, as in the case of any other article comprising a tourists' outfit with full particulars such as description, value and the amount of duty and taxes properly payable thereon, for purposes of identification on report outwards under Customs supervision within six months. Form E-29 shall not be required, however, in respect of articles specified in this subsection brought in by a tourist arriving by highway who obtains a permit on Form E-50 for his automobile, in which case particulars of such articles as are exempt from deposit requirements shall be noted on the face of the E-50 permit.

(*b*) Canoes, Outboard Motors, Tents, Camp Equipment, Phonographs, Radios, Musical Instruments, etc., brought in by a tourist for his personal use and not for gain or hire may be admitted after report on Form E-29, upon the Collector being furnished with a cash deposit of a sum equivalent to the duty and taxes payable thereon, the deposit to be subject to refund if the articles be identified and exported at the Customs port where reported inwards, or at another port, within six months from time of entry: Provided the articles be produced and their identity attested to before a Canadian Customs Officer at the place of export or before a Customs Officer, Justice of the Peace, or Notary Public, at a place outside of Canada.

2. *Report Form E-29.*—Form E-29 Amended, 1928, is approved, and is prepared to be completed in triplicate, the original to be retained at the issuing office and the duplicate and triplicate to be given to the tourist.

3. *Procedure Respecting Deposits.*—All moneys received from tourists as security for the return of their outfits shall be deposited and held in a special account to the credit of the Collector or Sub-Collector for return to the tourists on exportation of their outfits. In order that such deposits may be returned to tourists without delay except in the case of default to export their outfits within six months—Sub-Collectors receiving same will not make remittance thereof to the chief port. If such exportation be not made within six months, the money deposited for the articles is to be accounted for on Form B-16, as Customs duties, and dealt with accordingly. When the duplicate or triplicate Form E-29 Amended, 1928, with the certificate of exportation thereon completed to the satisfaction of the Customs Officer at the port of entry, is delivered to the officer personally or by mail, the amount deposited may be paid to the tourist, personally or by mail, or otherwise as the tourist may direct.

ADDITIONAL ARTICLES TREATED AS TOURISTS' OUTFITS

4. *Theatrical Scenery.*—Theatrical Scenery brought in by managers of theatrical exhibitions and used by them abroad, when to be used by them in Canada for such exhibition, and not by or for any other person nor for sale, may be admitted as in the case of tourists' outfits upon deposit of an amount equal to the duty and taxes with the Customs Officer at the port of entry, subject to a refund of such deposit if the scenery be exported within six months. The scenery is to be reported inwards on Form E-29 Amended, 1928, and the deposit dealt with in the same manner as deposits for tourists' outfits.

5. *Motion Picture Cameras.*—Camera outfits for taking motion pictures of Canadian landscapes and industrial activities may be admitted as tourist outfit, provided the operator from abroad takes a declaration to the satisfaction of the Customs Collector at the port of entry to the effect that the camera outfit is for use in taking pictures of Canadian landscapes or industrial activities, and that the outfit and all the pictures taken therewith will be exported within six months from date of entry. The cameras and equipment shall be reported inwards on Form E-29, Amended 1928, and the deposit shall be dealt with in the same manner as deposits for tourists' outfits.

TRAVELLERS' BAGGAGE

6. *General Provisions.*—Wearing apparel, articles of personal adornment, toilet articles and similar personal effects of persons arriving in Canada may be passed free, without entry at Customs, as travellers' baggage, under the provisions of the Customs Tariff, but this provision shall include only such articles as actually accompany and are in the use of and as are necessary and appropriate for the wear and use of such persons for the immediate purpose of the journey and present comfort and convenience, and shall not be held to apply to merchandise or articles intended for other persons or for sale. *Merchandise for sale, when brought into Canada as baggage, is subject to duty and to entry at Customs in the same manner as goods imported by freight or express.*

7. *Cigars and Cigarettes in Personal Baggage of Non-Residents.*—Forty cigars or less and one hundred cigarettes or less, in open packages, found in the baggage of a traveller not being a resident of Canada, may be delivered free of duty.

8. *Additional Articles Treated as Travellers' Baggage.*—In addition to the articles provided for in the preceding section, the following articles may be admitted free as Travellers' baggage, until otherwise ordered, viz:

(*a*) Usual tools of trade, occupation or employment of a workman previously used by him, if imported for his personal use and actually in his possession at the time of his arrival in Canada.

(*b*) Theatrical costumes which have been used by and are the personal property of the actor, when imported by him for his own use in theatrical exhibitions, and not for sale.

9. *Consolidation.*—The regulations in Memorandum No. 2 and Supplements governing temporary admission of tourists' automobiles and travellers' carriages have been revised and consolidated in Memorandum No. 2 Revised. Sections 39 to 46, inclusive, of Memorandum No. 2, respecting Club Visitors' Outfits, are hereby cancelled, and the remaining sections governing the temporary admission of tourists' outfits and travellers' baggage are revised and consolidated herein. Memorandum No. 2 and Supplements are therefore superseded.

Commissioner of Customs.

MINISTERIAL ORDER

Collectors of National Revenue have been notified by Circular of a Ministerial Order of the Department of Agriculture, dated March 7th, 1928, regarding foot and mouth disease in the Republic of Mexico. The order reads:—

The Ministerial Order of May 7, 1926, prohibiting the importation, or introduction into Canada, of horses, cattle, sheep, swine, goats, dogs, poultry, or of the flesh, hides, horns, hoofs, or other parts of such animals, or of hay, straw, forage, fodder, manure, millfeed, or other materials for use in the feeding of live stock, or of merchandise packed in hay, straw, or other fodders, or of bags, which have previously contained such feeds, or fodders, from the Republic of Mexico is hereby cancelled.

The regulations governing the importation of hides and skins, wool, hair and bristles, fodders, and fodder packed shipments, are still in force and effect.

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PREVENTIVE SERVICE WORKING EFFICIENTLY

Summary of Activities of Fiscal Year just Ended

THE reorganized Preventive Service is settling down and working effeetively in the enforeement of the provisions of the Customs Excise Acts and regulations.

New officers in most eases adapted themselves quiekly to their duties. Mueh eredit attaches to the Divisional and District Chiefs, who have taken an active personal interest in their work with a view of putting the service on a sound footing by impressing upon individual officers the neeessity for co-operation, initiative and loyalty.

A summary of aetivities for the fiscal year 1927-28 may be of interest to readers of the REVIEW.

ACTIVITY IN MARITIMES

In Cape Breton many Customs seizures have been effected, involving in most cases contraband liquor, and varying from a few bottles to, in some instances, hundreds of kegs of rum. In addition to the Customs seizures in Cape Breton there has been a considerable number of Exeise seizures covering contraband liquors and illicit stills.

In Nova Seotia, aside from Cape Breton, the Preventive Service has also been very active. Many Customs seizures, principally of liquor, have been made, in addition to a considerable number of motor ears, most of which were smuggled into Canada in the central provinces, and shipped East by those engaged in this traffie in stolen cars.

In New Brunswick officers have made a large number of seizures both under the Customs and Excise Aets. Included in the seizures are a number of earload lots of liquor eonsigned as other commodities. Many automobiles and motor trucks containing contraband liquor were also seized, in addition to a large number of motor ears whieh had been smuggled into Canada from the United States.

Customs Cruiser, *Conestoga* formerly *Pathfinder*. This vessel has been purchased recently, and is at present undergoing alterations preparatory to fitting her out for duty in the Patrol Service. Her length is 136 feet, her breadth 18.3 feet and depth 10 feet, gross tonnage 168 and registered tonnage 57. She is of steel construction and has an estimated speed of twenty miles per hour. She will carry a crew of 21 men.

Launch *Imperator*, 35 feet long, built for the Preventive Service, which will be operated as a harbour patrol at Vancouver. This craft was given her trial trip on February 25th, 1928, off Point Grey and her average time for several trips over a one-knot measured course was two minutes and forty-four seconds, or a speed of twenty-five statute miles per hour. This boat will be used mainly for boarding purposes by port officers in the harbour.

During the year two large bottling plants were among the seizures effected. These plants were operated for the manufacture of various alcoholic concoctions labelled gin, Scotch whiskey, etc., the basis of these various brands being made from contraband alcohol, coloured, blended and falsely labelled. During the year much liquor was intercepted in New Brunswick in transit through that Province intended for Ontario, Quebec and U.S. points.

The Preventive service on Prince Edward Island made a very considerable number of seizures during the past year, and from reports received conditions have improved greatly, insofar as the illicit traffic in contraband liquor is concerned, over those which have existed during the past few years. Many letters have been received from prominent persons in that Province as to the improved conditions.

Quebec Conditions

Smuggling conditions in the Province of Quebec, particularly along the border between Vermont, New York and Quebec have improved. This condition can be attributed to the increase in the staff along the frontier located at all the principal crossings. There are two special officers at all important centres, equipped with high-powered motor cars, and these officers keep in touch with one another along the border. As a result of the work of this new staff many seizures have been made on the frontier—automobiles, merchandise, cigarettes, tobacco, etc.—and merchants on the Canadian side have reported a noticeable increase in business as a result of this tightening-up.

The staff attached to the Divisional Office at Montreal has been active during the fiscal year, the number of seizures from that office

Captain Hubert Coffin, master of the Customs Cruiser *Conestoga*. Captain Coffin has served on many patrol vessels.

increasing continually. These officers have made several seizures of illicitly manufactured alcohol, and stills, in addition to a number of seizures for infractions of the Customs Law, the result of investigations disclosing fraud carried on by way of duplicate invoices, false discounts, enclosures containing goods within other packages, the enclosures not being shown on the invoices for entry purposes.

Ontario

Conditions in Ontario, so far as smuggling is concerned, have shown improvement under the direction of the Divisional Chief in charge of the Province at Toronto, and the District Chiefs at Windsor and Bridgeburg. Commercial smuggling has been reduced appreciably at Windsor, Bridgeburg and Niagara Falls, also along the St. Lawrence front at such points as Cornwall, Morrisburg, Prescott, Belleville, Gananoque and Kingston, at which places special officers are now located.

In addition to the regular staff the Preventive Service also has a number of "under cover" men or Secret Service agents operating on the United States side of the line watching Canadian motor cars crossing on shopping tours, for the purchase of automobile tires, tobacco, radio sets, etc. Such information obtained is forwarded through pre-arranged channels to the regular officers along the border on the Canadian side. Letters received by the Department show that business has increased at many of these Canadian points. There is an investigating staff attached to the Divisional office at Toronto, and it has been actively engaged since that office was opened in June last.

In the West

In the Western District, comprising Manitoba, Saskatchewan and Alberta, particularly along the border, conditions have shown improvement as a result of the new force stationed at strategic points. It is reported that

Captain Russell Coffin, master of the Customs Cruiser *Vigilant*, who has been in the Service for years.

collections have increased at many frontier points in Manitoba and Saskatchewan due to increased vigilance on the part of special officers. The investigating staff attached to the Divisional office at Winnipeg has also been busily engaged during past months.

In British Columbia

In the British Columbia District improvement is noted under the direction of the Divisional Chief, there being little commercial smuggling into the Province of British Columbia at the present time. The special Drug Squad attached to the Preventive Service at Vancouver has been active, although no large seizures of opium or other narcotics have been made. It is the opinion of those in the best position to know that the volume of opium or other narcotics entering British Columbia from the Orient or the Far East has been greatly reduced, due to the strict enforcement of the Narcotic laws on the Pacific Coast during the last four or five years. There is a border patrol with headquarters at Aldergrove; four officers being stationed at that point and provided with two high-powered motor cars. Two of these officers patrol towards the coast, a distance of about twenty miles, while the other two patrol eastward about the same distance. In this way the frontier in that district is well looked after and smuggling has been reduced to a minimum.

Taking the Preventive Service as a whole it is now working effectively. The moral effect of having officers along the border at strategic points will result indirectly in increased revenue by preventing the smuggling of goods into the country, thereby compelling those who desire to purchase abroad to report in the regular way, and to pay the duty and taxes which the law imposes.

Customs cruiser *Vigilant* on patrol work off the coast of Nova Scotia for the prevention of smuggling.

Results Shown

During the ten months of the fiscal year ending January 31, 1,934 Customs seizures

Customs Cruiser *Grib* in port after patrol work in a mid-winter gale in the Bay of Fundy. The work is hazardous in winter, but the officers and men of the Preventive Service vessels do their duty regardless of danger.

and 1,091 Excise seizures were made by officers of the Preventive Service.

The 1,934 Customs seizures involved importations valued at $9,922,460, although in many instances penalties operated only against a fraction of the total value of the goods concerned, as very often undervaluation, enclosures, etc., represent only a portion of the whole importation. This means, however, that imports valued at approximately ten million dollars were subjected to close scrutiny and, in a measure, found defective. In addition, investigations involving many more millions of imports revealed no irregularities or errors.

A typical rum running schooner off the Nova Scotia coast.

February Summary

A summary of seizures made by the Customs-Excise Preventive Service for February, 1928, shows 166 Customs value $111,544; Excise 123, value $9,105. Customs and Excise seizure proceeds for the month were $31,696. For the corresponding month of 1927 they were $22,634. Customs-Excise Preventive Service seizure proceeds for the eleven months of the fiscal year 1927-28, April to February, were:—Customs $485,102; Excise $143,275; total $628,377. For the corresponding eleven months period of 1926-27 the seizure proceeds were:—Customs $274,471; Excise $113,133; total $387,604.

Customs Cruiser *Grib* after being out in zero weather off the Nova Scotia coast. The crews of Preventive Service vessels brave all weathers.

SPECIAL CLASS EXCISEMEN EXAMINATION

THE announcement in the February number of the REVIEW to the effect that an examination for Special Class Excisemen will be held in August or September next, brought many inquiries from officers of the Excise Division and others interested. A typical inquiry is as follows:—

"Could you provide me with sample copies of previous examination papers or advise where they can be procured? I would also like a list of books, the study of which would be profitable in preparing for this examination."

In the February number a list of subjects was given and the value of marks for each. Study should be made of the Excise Act, Distillery Regulations, G. 269 Revised; Tobacco and Cigar Regulations, G. 255 Revised; Malthouses and Breweries, G. 249; Warehousing Regulations, 327C; Bonded Factory Regulations, 220C; Denatured Alcohol Regulations, 448C; Petroleum Inspection Act and Regulations, G. 568. These may be obtained from any Collector of National Revenue.

It is suggested also that any standard text books on mensuration and specific gravity of fluids, should be procured and studied by those desiring to try the examination. With regard to bookkeeping, as required in licensed distilleries and tobacco manufactories, sample pages of such books can be seen at the port or can be obtained on application to the Department.

In order that those interested may prepare themselves, questions set in previous examinations are given here. Of course entirely different questions will be asked in the forthcoming examinations, and these samples are given as indicating the class of knowledge required by those intending to write. Questions relating to other subjects will be given in subsequent numbers of the REVIEW.

SPECIAL CLASS EXAMINATION, DEPARTMENT OF NATIONAL REVENUE— EXCISE DIVISION

MALTING AND THE SUPERVISION OF MALT HOUSES, INCLUDING EXCISE LAWS AND REGULATIONS GOVERNING THE SAME

1. Name the various classifications under which Malt Houses are rated as to capacity of production, and the license fee for each.
2. In what manner would it be feasible for a maltster to defraud the Revenue?
   What precautions would you take as officer in charge, with a view to coping with such attempted frauds?
3. What are the Regulations in regard to sprinkling floors?
4. What are the Regulations as to coomings?
5. Define the expressions: "kiln", "steep tub", "germination", "couch-frame", "skimmings", "malt measure", "coomings".
6. Malt when taken from a kiln showed a surplus of 2,500 pounds greater than the standard of production and equivalent to 4⅛ per cent. (a) How many pounds of malt were weighed from the kiln? (b) What is the standard required by law? (c) What quantity of grain was placed in steep? (d) If the product of this kiln were warehoused what entries in the Excise books would be made of any surplus or deficiency arising thereon when ex-warehoused?
7. A brew of rice and malt when measured in the hop jack was found to be 15,630 gallons. When fermentation was completed, what would be the minimum quantity which should be charged for duty?
8. A brewer made two brews of beer, using malt and corn. In the first he used 5,000 pounds of imported malt and in the other 3,000 pounds of domestic malt. What is the net amount he would receive as drawback of duty paid on the malt used in each brew?
9. What does the factor 1.056 represent, and how is it obtained?
10. To what amount of refund would a brewer be entitled, who exported 2,750 gallons of beer in which domestic malt was used at the rate of 2.654 pounds per gallon as determined by chemical analysis?
11. What safeguard is required to be taken in a malt house when the malting operations have been concluded for the season, temporarily suspended or permanently abandoned?
12. What notices are required to be given by a maltster?

13. Under what conditions may a person brew beer for his own use without a license?
14. Describe the process of malting from the initial to the closing operation describing the changes undergone by the grain.

SUPERVISION OF BONDED FACTORIES, INCLUDING EXCISE LAWS AND REGULATIONS GOVERNING SAME

1. An applicant wishes to manufacture in bond: collodion, a hair wash (not perfumed), Sulphuric Ether, tooth paste, and "Warner's Safe Cure". What licenses must he apply for? Give reasons for your answer. What formulæ are required in each case?
2. A bonded perfume manufacturer wants to make an extract of civet, which will require two months to mature, and will cost 75 cents per pound. (*a*) How is this extract to be treated in the Stock Book and Daily Record? (*b*) Where is it to be stored? (*c*) How may it be identified when used subsequently?
3. When spirits are reclaimed in a bonded pharmaceutical preparations factory: (*a*) What disposal can the licensee make of it? (*b*) Where is it stored before being used? (*c*) Is it subject to any further duty?
4. A bonded vinegar manufacturer wants to make a mix, using 5 gallons cider, 200 gallons proof vinegar, 200 gallons water, and the exact half of a barrel of spirits which contains 52 gallons at 68 o.p. What objections would you raise to this proposal?
5. How many grains of standard soda solution are required to neutralize a sample of vinegar 1 per cent under proof?
6. If 550 gallons of vinegar at 46.2 o.p. were added to another 200 gallons of unknown strength, what strength would the latter require to be in order that the whole would amount to 1,000 p.g.?
7. A licensee wants to export a pharmaceutical preparation which he will make in bond. Under what conditions may he avoid payment of duty on the spirits used in manufacture of same, or otherwise reimburse himself in whole or in part, in case the duty has been paid in the factory?
8. A bonded manufacturer on taking for use a package of spirits on which he had paid duty at the rate of $2.40 per proof gallon, found it unfit for use. How would you instruct him to proceed when he asks permission to return it to the distiller?
9. A bonded perfume manufacture makes a mix as follows: 100 pounds alcohol at 28 cents per pound; 1 pound of essential oils (three kinds) costing $32.15; 5 pounds extracts at 60 cents per pound; and 225 pounds water. (a) Why should this preparation be denatured? (*b*) What quantity of each class of denaturant would be compulsory? (*c*) What would be the cost per gallon of the whole?
10. A bonded perfume manufacturer and a bonded pharmaceutical preparations manufacturer make Bay Rum toilet water in bond. What does the Department require in each case as to (*a*) Formula? (*b*) Cost? (*c*) Denaturation? (*d*) Labels?
11. Spirits subject to a duty of $9 per proof gallon are removed to a bonded vinegar factory. At what rate is it charged up on the debit of the Port ledgers?

    Owing to a leak, a deficiency of one gallon occurs in a package while in warehouse. (*a*) Could the manufacturer avoid payment of duty on same? (*b*) If not, what rate would he pay, and what entries would he have to make in his Excise books?
12. What duties of Excise are collected upon malt and what entries are required in the following cases: (*a*) When used in the manufacture of a cereal food in bond? (*b*) When used to make malt flour for baker's use? (*c*) When used in the manufacture of pharmaceutical malt extract in bond? (*d*) When used in producing a home brew extract? (*e*) When used in producing vinegar in bond?

COMPOSITION CHANGED

Collectors of National Revenue and others concerned have been advised by Circular as follows:

Denatured Alcohol, Grade No. 2 Pyridine: You are informed that effective from the 1st April, 1928, inclusive, the composition of the grade of Denatured Alcohol above mentioned is to be changed as follows:—

100 parts by volume of Ethyl Alcohol (65° O.P.).
10 parts by volume of Wood Alcohol.
0.5 part by volume of Pyridine Bases.

Departmental specifications governing the quality of Wood Alcohol and Pyridine Bases to be employed as denaturants, will remain unchanged.

SPIRITS AND TOBACCO

The comparative statement of Excise Duty collections for the month of February, 1928, contains a substantial increase over the collections for the corresponding month of 1927. The figures are: February, 1928, $3,606,903; February, 1927, $3,265,383.

Statement of Excise Duty collections follows: February, 1928, spirits potable, $985,-137; February, 1927, spirits potable, $782,-977. February, 1928, spirits, non potable, $98,482; February, 1927, spirits, non potable, $99,457. February, 1928, malt, $289,790; February, 1927, malt, $254,695. February, 1928, cigars, $28,905; February, 1927, cigars, $27,496. February, 1928, cigarettes, $1,345,-438; February, 1927, cigarettes, $1,319,359. February, 1928, manufactured tobacco, $325,-613; February, 1927, manufactured tobacco, $323,465. February, 1928, foreign raw leaf tobacco, $521,584; February, 1927, foreign raw leaf tobacco, $446,314. February, 1928, beer, $11,742; February, 1927, beer, $11,467. February, 1928, licenses, $209; February, 1927, licenses, $149.

There is an increase in the number of cigarettes entered for consumption during February, 1928, as compared with February, 1927, the number being 224,155,550 for February, 1928, as against 219,839,450 for February, 1927. There is a slight decrease in the number of cigars entered for consumption.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of February, 1927, and February, 1928, follows: —February, 1928, tobacco, cut, 1,002,890 pounds; February, 1927, tobacco, cut, 954,030 pounds; February, 1928, tobacco, plug, 547,-045; February, 1927, tobacco, plug, 591,225 pounds. February, 1928, cigarettes, no. 224,-155,550; February, 1927, cigarettes, no. 219,-839,450. February, 1928, cigars, no. 9,054,-480; February, 1927, cigars, no. 9,125,360. February, 1928, snuff, 78,062 pounds; February, 1927, snuff, 72,250 pounds. February, 1928, foreign raw leaf tobacco, 1,282,306; February, 1927, foreign raw leaf tobacco, 1,098,341 pounds.

TRANSPORTATION CHARGES

It has been brought to the attention of the Department that producers of sand, gravel and crushed stone are in many instances not showing transportation charges as a separate item on their invoices and it has been found necessary to make considerable assessments for sales tax purposes as a result.

Persons and firms engaged in this business are notified that unless transportation charges are shown as separate items on sales invoices that tax will be assessed on total invoice, including such transportation charges.

Where these commodities are sold from bunkers, wharves, or any point other than the place of production, the tax shall apply on selling price from such delivery point, which price will include the transportation between quarry or pit and delivery point. Transportation charges from the delivery point to the customer may be deducted if shown separately on the invoices.

Transportation charges shall in no case be greater than the actual amount which would be paid to an independent carrier for this service.

In a Circular signed by the Commissioner of Excise, Collectors of National Revenue have been instructed to furnish a copy of this notice to every producer of sand, gravel, and crushed stone within the jurisdiction of their ports.

DEATH OF J. B. CHAPMAN

John B. Chapman, Customs Excise Clerk at Winnipeg, died in that city on February 29, 1928, aged 49, after a brief illness. The deceased was born in England but had resided in Winnipeg for a quarter of a century. He joined the Customs Service in July, 1917. The late Mr. Chapman saw service in the South African war and was a member of a Canadian overseas unit in the Great War. He is survived by a widow and one daughter.

It is well to bear in mind the words of Emerson:—"Life is not so short but that there is always time enough for courtesy."

DEPARTMENTAL RULINGS

Under this heading it is proposed to give, each month, some of the Departmental Rulings and Ratings.

Edmands Therapy Lamp and Edmands Electric Bakers, per illustrations. Tariff item 453.

Marine Type Carbonic Anhydride Refrigerating Machines, when for equipment of ships or vessels. Tariff item 470.

Stanley Aerials, an outside aerial of the cage type, per illustrations. Tariff item 352.

Trackson Full Crawler, per illustration, for use on the Fordson tractor. Tariff item 453.

Merrick Conveyor Weightometer, per illustrations. Tariff 437.

Plow-mate, a tillage implement designed to be attached to a plow for the purpose of breaking up the earth as it is plowed so as to get rid of heavy clods and air pockets and form a richer mulch. Tariff item 448.

Holden Lime Spreader. Tariff item 448.

Snow Flyer, per illustration, to be used on a Ford automobile for winter operation in deep snow. Tariff item 454.

Pero-Freeze, per sample, from Perolin Co. of America, Chicago. Tariff item 220b.

Neverstick Ground Key Compound, per sample from United Oil Mfg. Co., Erie, Pa. Tariff item 273.

Mullite Cement, per sample, from the Norton Company, Worcester, Mass. Tariff item 711.

Pheno-Cosan, a salve or ointment, per sample, from Whitney Payne Research Laboratory, New York. Tariff item 220a.

Blue Green Oxide, per sample, from B. F. Drakenfeld & Co., Inc., New York. Tariff item 208.

Light Green Oxide, per sample, from B. F. Drakenfeld & Co., Inc., New York. Tariff item 246.

Diamond Jo Fire Clay and Dry Milled Fire Clay, per samples, from the A. P. Green Fire Brick Co., Mexico, Mo. Tariff item 295.

Glostora, per sample, from R. L. Watkins Co., Cleveland, Ohio. Tariff item 160.

Spring and Chassis Bolts of Steel, described as being specially manufactured in that they have central, longitudinal oil channels with communicating oil grooves on the outside or bearing surfaces. Tariff item 454.

Ljungstrom Air Preheater. Tariff item 453.

Utility Frame Straightener, a hand tool for cold straightening automobile frames and axles. Tariff item 454a.

No. 20 "Baker" Table Paper Precision Scale, per illustration. Tariff item 437.

Allen Beverage Dispenser, per illustration. Tariff item 362.

Jamesway "Germinator," per illustration, of galvanized sheet steel, for supplying succulent easily digested oats for poultry. Tariff item 454.

VINEGAR STANDARD

Collectors of National Revenue have been advised by Circular, signed by the Commissioner of Excise, that under authority of an Order in Council, passed on the 17th March, 1928, the following standard of production is authorized and required in Licensed Bonded Manufactories producing vinegar by the use of alcohol, viz.:—

(1) "Vinegar produced in any Bonded Vinegar Factory, from spirits with or without any added materials, shall be in the proportion of four standard gallons of vinegar containing six per centum of acetic acid to one standard gallon of spirits of the strength of proof by Sykes' hydrometer taken into the factory and used in its production."

(2) "If it be established at the end of a fiscal year, or any given portion of same, if the licensee is going out of business, that he has not during that period attained the standard of production above prescribed, he shall be caused to pay duty forthwith upon the amount of vinegar deficient, and at the highest rate of duty payable on spirits when ex-warehoused for consumption."

THE LETTER BAG

The National Revenue Review is issued on or about the fifteenth day of each month. Correspondence for the "Letter Bag" should reach the Editor not later than the last week of each month.

Address all communications to The Editor, National Revenue Review, Connaught Building, Ottawa.

Service Stripes

C. W. Folkins, Customs and Excise Examiner, Saint John, New Brunswick, makes the following suggestion:—

It has occurred to me, after seeing the uniformed railway employees, that it would be a good idea if the uniformed employees of the Department were to wear, or be entitled to wear, on the sleeve cuff, one gold stripe for every five years of service.

Is this suggestion feasible? Perhaps others of the uniformed staff would give their views about this in the Review

Bond of Sympathy

One of the investigation staff of the Department who is stationed abroad, in welcoming the Review, writes in part:—

From the foreword appearing in the first number, covering the scope of, and reasons for the founding of the National Revenue Review I gather that one may hope to have answered by competent persons, questions relative to the operation of the Department, and Laws under which it functions, although these questions, from a narrow point of view, do not directly concern the officer making the request.

I think it is almost an axiom that the more one knows of the policy underlying any administration, the more efficient one becomes in its service, because such a knowledge creates a bond of sympathy between the superior and the lower grades, and helps to build that intangible asset "esprit de corps." Moreover, if anyone knows why he does a thing, he will make a better job of it than if he just does it because he is told to do so.

I hope your circulation grows better and better,—mine gets worse in the winter time.

Editor's Note.—Questions are welcomed and suggestions solicited. Any officer who feels the urge to write on topics of general interest to the service should send his manuscript to the Editor. There is just one rule; use a typewriter and one side of the paper only.

Suggested Improvements

The following letter has been received from R. P. Daigle, Appraiser, Montreal:—

In the first number of the *National Revenue Review* I read the message of the Minister which stated that suggestions for the betterment of the service would always be welcomed. As President of the Customs and Excise Officers Association, Montreal, Vice-President of Dominion Customs and Excise Officers Association, and Quebec Representative of the Federation of Civil Employees, I take the liberty of making a few suggestions with regard to the work of the Computing Clerks, one, especially, which, in my opinion, would tend to insure a uniform rate of duty being paid on the same kind and class of goods at different ports.

It was pointed out by the Royal Commission which investigated the Department that all rulings, memoranda, circulars, etc. should be consolidated, from which we conclude that it is impossible for a Computing Clerk to have a general knowledge of them all. And in the checking of entries, no matter how willing and capable a Clerk may be, he is greatly handicapped in the execution of his work. As a result there are many amending and perfecting entries concerning which the appraiser has to call upon the importer, in order to rectify errors.

I have submitted my suggestion to a few officials of the Port and several Customs Brokers, who agree that it would improve the system in regard to efficiency and promptness.

The system I have in mind is the following:—That the staff of computing clerks be

divided the same as in the Appraisal divisions. By this I mean that computing clerks will be grouped for the different divisions and that they will check entries for that division only. For instance: entries of dry goods should be checked by the computing clerks of the Dry Goods Division, and so forth. I am sure it will be easier for clerks to have a general knowledge of the rulings, circulars, rates, memoranda, etc. of different kinds of goods which belong to their respective divisions, and the work would be done more satisfactorily than at the present time.

I might quote you a few samples of errors that appraisers have to deal with to-day and I am of the opinion that if computing clerks were classified, as stated above, that all such errors would be obviated by the simple fact that the computers would have a thorough knowledge of the regulations and rulings of the divisions to which assigned.

Take as an example:—An entry concerning gasoline without a certificate from the Gauger branch. Computing clerks know that no entry should be accepted in the Long Room without the above document; but, in the press of work, they sometimes unintentionally overlook a matter of this kind and the entry comes through without the required certificate.

I might give you another example: The French Luxury Tax was made 30 per cent on February 5th, 1927. Previous to that date it was 12 per cent. Occasionally an entry comes to the appraisal division showing 12 per cent. I could give you other examples but shall confine myself to these two.

I might add that such computers, after a certain experience in the checking of those entries, will be qualified for promotions to vacancies in their respective divisions; and, along with employees trained in the same line of work, I am sure that the Department will have fully qualified officers in every division, from computing clerks to appraisers.

Another point mentioned at the investigation was that some goods were entered at the port of Montreal at a certain rate of duty and at Toronto the same goods were entered at a different rate. To avoid this, I believe if the system of the Check Branch in Ottawa were changed and that clerks, instead of checking entries by ports would check them according to the divisions of goods, they would become familiar with the rates on all goods and would see that they are the same at all ports. For example: check clerks specializing in the Dry Goods department would check all entries on dry goods of all ports, the same course to be followed in other divisions.

Editor's Note.—Comments regarding Mr. Daigle's suggestions are invited.

Appreciated

Joseph R. Laberge, of the staff at St. Johns, Quebec, writes that he is greatly interested in the *Review* and considers the publication should be of much assistance to all officers, particularly to those who have entered the service recently.

Thank You

Norman J. DeGraves, Assistant Inspector, Customs-Excise Preventive Service, Vancouver, B.C., writes:—

The *National Revenue Review* is indeed an excellent publication and I must congratulate you on the splendid manner in which it is produced. I have heard it discussed many times and all ranks are as one in expressing their appreciation of it.

A Word of Encouragement

B. de Wiele, Sub-Collector, Vernon, B.C., in submitting questions for the *Question Box* expresses his appreciation of the *Review*, which he characterizes " a most excellent and very welcome resumé of our monthly doings and aspirations."

DRUMMONDVILLE A PORT

Collectors are advised of the following change in the list of Ports, Outports and Preventive Stations:—

Drummondville, Que., raised in status from an Outport and Warehousing Port under the Port of St. Hyacinthe, to that of a Chief Port and Warehousing Port, effective on and after April 1st, 1928.

THE QUESTION BOX

Questions will be asked in one number of the Review and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

The following questions were asked in the March number of the Review.

(1) What Customs officers are authorized to administer oaths?

(2) Who was the first Minister of Customs?

(3) What Departmental memorandum or circular deals with what are known as "racing publications"?

(4) A Collector writes the Department inquiring whether a brewer who brews from Malt alone, and from Malt and Rice, will be permitted to mix brews,—that is, may he mix 500 gallons of beer made from Malt and Rice with a brew made solely from Malt?

The answers are:—

(1) See Sections 137 and 138 Customs Act (now Sections 133 and 134 R.S.C., 1927, ch. 42).

(2) Hon. Samuel Leonard Tilley was sworn in as Minister of Customs on July 1, 1867, in the first Macdonald ministry (July 1, 1867, November 6, 1873). On February 22, 1873, Mr. Tilley was appointed Minister of Finance, and Hon. Charles Tupper became Minister of Customs on the same date.

(3) Circular 262-C publishes an amendment to Section 235 of the Criminal Code, assented to on June 30, 1923, which was an amendment to the penalty clause in respect to advertising, printing, posting or selling intelligence of races, games, fights and sports. Collectors of National Revenue detain such publications on importation into Canada and notify the local police authorities.

(4) A brewer is permitted to mix a brew made solely from Malt with a brew made from Malt and other materials (rice, sugar, etc.), provided both descriptions of brews are finished marketable products, and that no fermentation is induced or takes place after admixture.

If, after admixture, there is fermentation, the quantity of beer made solely from Malt used in the admixture becomes subject to a duty of fifteen (15) cents per gallon.

The following questions will be answered in the next number of the Review:—

(1) If an importer of *free goods*, under the tariff now in force, has an importation, of say, a car of anthracitic coal, and has not proper customs invoice, is it necessary for him to prepare a bill of sight entry to obtain possession of the goods, and if so is it necessary to have him make a deposit in cash and write a refund claim for same when entry has been perfected?

(2) When a sales tax license holder removes his manufacturing plant and office to another port what procedure shall be taken to have the license transferred?

(3) Is a Customs officer, at any time, empowered to open for appraisal and examination, a Registered Parcels Post package, without previously asking the consent of the addressee?

(4) Under which tariff item should sheets of music, with instructions printed thereon, be assessed?

Regarding Manifests

W. E. Haggart, Collector at Midland, Ontario, writes:—

I shall be greatly obliged if you will answer the following question in your much appreciated publication:—

Is it incumbent upon a receiving port to return cancelled manifests to the sending port in separate series and in numerical order?

Editor's Note.—The Chief Inspector of National Revenue, Customs and Excise Divisions, to whom this question was referred, suggests this reply:—

According to regulations contained in Memorandum 659-B; 2031-B, Section 4; 1155-B, Section 6, page 2, and Section 11, page 5; manifests are required to be returned to sending ports as soon as they have been properly receipted and cancelled, and in no case are they to be held until the expiration of 30 days unless the goods are not entered and have to be carried to the unclaimed list.

MUCH BUSINESS DONE

The Express Customs Branch at Toronto occupies an area of 36,000 square feet, handles over 300,000 packages inwards, and collects $5,000,000 duty a year.

Over 12,000 Manifests are issued on this Branch each year, covering merchandise of every kind, and varying from a few pounds in weight to crates of machinery weighing tons. If a shipment arrives in bad order, or with any indications of pilferage, it is sent to the Bad Order room, and examined in the presence of a Customs officer and Express Company representative, and their finding recorded for future reference.

These shipments are duty paid by about 58,000 entries a year.

A USEFUL ADJUNCT

The Regina *Daily Post*, in an editorial headed "Indicates Enterprise," said recently:—

The *National Revenue Review*, issued by the Department of National Revenue, having to do with the activities of that department, and a copy of which is to hand, is most creditable to the department and its Minister, Hon. W. D. Euler. It is not written in the dull form of so many official publications, but appears in bright newspaper style, displayed with skill and printed in taste. The *Review* bears evidence of careful preparation and should become a useful adjunct in the administration of the department in question. Its contents are calculated to promote the knowledge of the employees and develop "esprit de corps" among them. It reflects more of that enterprise which Hon. Mr. Euler has displayed since he assumed charge of the department.

DENATURED ALCOHOL

Collectors of National Revenue, and others concerned have been advised by Departmental circular, signed by the Commissioner of Excise, dated March 12th, 1928, as follows:—

Persons or firms holding Permits for Specially Denatured Alcohol are hereby advised that, on and after this date, Specially Denatured Alcohol, Grade No. 1-D, may be disposed of under the following conditions, only.

Unless specially authorized by the Department, the maximum quantity which may be sold by a Permit-holder to any person or company during a calendar month is not to exceed one (1) standard gallon of the Iodine preparations named in the application for Permit.

Permit-holders are required to supply a statement at the end of each month, showing the name and address of the person or company to whom shipped, also date and quantity thereof.

All such statements are to be forwarded to the Department in similar manner to those at present required for Grade No. 1-F.

Any violation of the terms of this Circular will result in cancellation of the Permit of the concern so offending.

G. A. Allen, Collector at Vancouver, writes:—I note under the heading *Here and There* some curious cases of incorrect addresses. We on the outside occasionally receive interesting examples. Recently I received a letter addressed to the "Collector of Costumes," and this week one "Corrector of Customs." While the contents of both were intended for my office, I am sure I lacked qualifications for either title.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

FEBRUARY—MARCH

ADDITIONS

New Brunswick

Bathurst (Shippegan): A. G. Robichaud, O.A.S., Sub-Collector of Customs and Excise, Limited Service.

McAdam Junction: K. V. Travis, O.A.S., Customs Excise Examiner.

Woodstock (Grand Falls): G. A. Hallett, O.A.S., Customs Excise Examiner, Limited Service Outport.

Prince Edward Island

Charlottetown: Miss L. M. Worth, Stenographer, Grade 2.

Quebec

Beebe Junction (Rock Island): H. Routhier, Customs Excise Examiner.

Montreal: A. W. Badgley, O.A.S., Customs Truckman; J. A. Bonin, O.A.S., E. Boyer, O.A.S., H. G. Denno, O.A.S., Customs Guards; C. A. Gascon, Customs Excise Clerk; G. Deslauriers, O.A.S., Customs Guard; B. Forcier, Customs Excise Clerk; Armand Desmarais, Clerk, Grade 1; Antonio Hebert, O.A.S., Customs Truckman; A. Lafortune, O.A.S., Customs Guard; W. McCaffrey, O.A.S., Customs Truckman; P. McDonald, O.A.S., Customs Guard; S. Parent, O.A.S., Customs Guard; Donat Phaneuf, Customs Excise Examiner; Rene Raymond, O.A.S., Customs Truckman; R. Renaud, O.A.S., Henri Roy, O.A.S., Customs Guards; Isidore Sanche, O.A.S., Customs Truckman; A. Sawyer, O.A.S., Customs Guard.

Ontario

Amherstburg (Point Pelee): C. A. Poore, O.A.S., Customs Excise Enforcement Officer.

Belleville: S. A. Sword, O.A.S., Customs Excise Examiner.

London: Frank Smith, O.A.S., Customs Truckman.

Ottawa: Frank Hayward, O.A.S., Customs Excise Examiner.

Toronto: C. Redfern, O.A.S., Customs Truckman.

Manitoba

Winnipeg: Wm. J. Allen, O.A.S., Customs Truckman.

Saskatchewan

Moose Jaw (Val Marie): E. A. Lecourse, Acting Customs Excise Enforcement Officer.

Alberta

Edmonton (Camrose): Henry Taylor, O.A.S., Customs Excise Examiner, Grade 1 Outport.

British Columbia

Prince Rupert (Pearl Harbour): A. Wiggins, Customs Excise Enforcement Officer.

Vancouver: E. E. Kendall, O.A.S., Messenger.

Administrative

Board of Customs: C. R. Baker, Clerk, Grade 2; Romeo Bigras, Messenger; M. J. Boucher, Clerk, Grade 2; Miss F. W. Hyder, Stenographer, Grade 2.

Inside Service: C. Barnaby, Messenger.

Inspection: Miss Doris Armstrong, Stenographer, Grade 2; A. J. Larochelle, C. E. Phillipson, Assistant Inspectors of Customs and Excise.

Preventive Service: Corporal E. Kelliher, Constable T. E. Ryan, Customs Excise Enforcement Officers.

Special Preventive Service: Captain J. J. Gilmore, Master, Harbour Boat *Imperator;* H. V. Moore, Special Customs Excise Enforcement Officer.

DEDUCTIONS

Nova Scotia

Baddeck (Munroe's Point): A. Carmichael, Customs Excise Enforcement Officer.

Halifax: C. Waterfield, Senior Customs Excise Clerk.

New Brunswick

St. John: W. A. Weeks, Computing Clerk.

Woodstock (St. Hilaire): Frank Corno, Customs Excise Enforcement Officer.

Quebec

Montreal: R. V. Warren, Computing Clerk.

Ontario

Niagara Falls (Queenston Bridge): F. E. Hodgson, Geo. A. Woodruff, Customs Excise Examiners.

Manitoba

Winnipeg: J. B. Chapman, Customs Excise Clerk.

Saskatchewan

Moose Jaw: C. G. Kenny, Customs Excise Clerk.

British Columbia

Vancouver: J. A. King, Messenger.

ADMINISTRATIVE

BOARD OF CUSTOMS: Miss F. C. Shaver, Stenographer, Grade 2.

PREVENTIVE SERVICE: Wm. Brankley, J. S. Piper, Customs Excise Enforcement Officers.

SPECIAL PREVENTIVE SERVICE: A. Blouin, Special Customs Excise Enforcement Officer; Miss S. Bouchard, Stenographer, Grade 2; H. C. Cunningham, Customs Excise Enforcement Officer; Miss M. L. Devlin, Stenographer, Grade 2; F. S. Harris, Customs Excise Enforcement Officer; Thos. Ildstad, Customs Excise Enforcement Officer; Miss B. Wooding, Stenographer, Grade 2.

PROMOTIONS

NEW BRUNSWICK

MCADAM JUNCTION: R. D. Gaynor, from Customs Excise Enforcement Officer to Customs Excise Examiner.

ST. JOHN: L. L. E. Rolston, from Messenger to Customs Excise Clerk.

QUEBEC

COATICOOK: Wm. Wallace, from Customs Excise Examiner to Collector of Customs and Excise, Grade 2.

MONTREAL: R. Beaulieu, from Customs Excise Clerk to Special Exciseman, Grade 1; L. P. Chagnon, from Customs Excise Clerk to Express and Postal Computing Clerk.

ST. JOHNS (Lacolle): Wm. J. Young, from Senior Customs Excise Examiner to Sub-Collector of Customs and Excise Grade 2.

ONTARIO

BELLEVILLE: Wm J. Cook, from Special Exciseman, Grade 2, to Special Exciseman, Grade 3.

HAMILTON: Wm. E. Ryerson, from Customs Truckman to Customs Excise Clerk.

LONDON: W. M. Howey, from Customs Excise Clerk to Express and Postal Computing Clerk; W. A. C. Lindsay, from Customs Excise Clerk to Customs Excise Cashier; Sydney E. Wood, from Customs Excise Clerk to Express and Postal Computing Clerk.

OSHAWA: Robert Meek, from Customs Excise Cashier to Assistant Customs Appraiser; E. G. W. Richardson, from Customs Excise Clerk to Cashier and Computing Clerk.

STRATFORD: A. J. Jeffrey, from Customs Excise Clerk to Express and Postal Computing Clerk.

TORONTO: Alex. Burns, from Assistant Customs Appraiser to Customs Appraiser; W. F. Guthrie, from Principal Clerk to Head Clerk; Thos. Taylor, from Customs Express and Postal Cashier to Computing Clerk; John Thompson, from Assistant Customs Appraiser to Customs Appraiser.

BRITISH COLUMBIA

PRINCE RUPERT: Thos. F. Fitch, from Customs Excise Clerk to Senior Customs Excise Examiner.

VICTORIA: Edwin Hornsby, from Messenger to Customs Guard; Wm. Watson, from Messenger to Customs Excise Clerk.

ADMINISTRATIVE

INSIDE SERVICE: Miss G. A. Davidson, from Stenographer, Grade 2, to Clerk, Grade 3; Wm. J. Henry, from Clerk, Grade 4, to Senior Customs Excise Checking Clerk; F. W. Hughes, from Clerk, Grade 3, to Clerk, Grade 4; James Ivimey, from Clerk, Grade 2, to Clerk, Grade 3; J. L. Rattey, from Clerk, Grade 4, to Principal Clerk; W. H. Rigney, from Clerk, Grade 2, to Clerk, Grade 3; Percy Rutledge, from Messenger to Clerk, Grade 2.

TRANSFERS

J. P. Cleghorn, from Customs Excise Clerk, Moose Jaw, Sask., to Customs Excise Enforcement Officer, East Poplar River, Sask.

J. E. Cleland, from Customs Excise Examiner, Beebe Junction, P.Q., to Freight Examiner, U.S., Sutton, P.Q. (Newport, Vt.)

C. W. Cryderman from Customs Excise Examiner, Queenston Bridge, Ont., to Customs Excise Examiner, Niagara Falls, Ont.

J. E. Donnen, from Investigator of Values, Boston, Mass., to Investigator of Values, Buffalo, N.Y.

E. R. Douglas, from Investigator of Values, Rochester, N.Y., to Investigator of Values, New York, N.Y.

A. J. Lacasse, from Customs Excise Examiner, Rock Island, Que., to Customs Excise Examiner, Beebe Junction, Que.

G. H. McArthur, from Special Exciseman, Grade 3, Belleville, Ont., to Special Exciseman, Grade 3, Toronto, Ont.

F. C. Miller, from Freight Examiner, U.S., Sutton, P.Q. (Newport, Vt.) to Customs Excise Examiner, Beebe Junction, P.Q.

A. G. Waddell, from Clerk, Grade 3, Preventive Service, to Clerk, Grade 3, Inside Service.

E. G. Webb, from Customs Excise Examiner, Beebe Junction, to Customs Excise Examiner, Rock Island, P.Q.

W. V. Hepburn, from Clerk, Grade 2, Board of Customs, Ottawa, to Messenger, Vancouver, B.C.

PROMOTIONS AND TRANSFERS

M. Lagace, from Auditor General's Department to Assistant Inspector of Customs and Excise.

J. A. E. Lauzon, from Auditor General's Department, to Assistant Inspector of Customs and Excise, Sherbrooke, P.Q.

T. C. Rubbra, from Sub-Collector of Customs and Excise, Grade 1, Wetaskiwin, to Computing Clerk, Edmonton, Alta.

STEAMSHIP INSPECTION

Collectors of National Revenue have been advised by Circular as follows:—

Referring to Departmental Circular No. 47-C, your attention is directed to Department of Marine & Fisheries Form S.I.-25, being a statement accompanying deposit receipts which is forwarded semi-monthly in duplicate to the Chief Accountant, Department of Marine, Ottawa, in respect of steamship inspection fees collected at the port.

The first column of the tabulated statement is without a heading, and you are advised that a heading should appear thereon reading as follows: "Passenger or Non-passenger," and this heading should be written in the blank space provided therefor on the form, and particulars as to whether or not each steamship referred to therein is a passenger or non-passenger steamship should be furnished.

You are also advised that the scale of fees for the annual inspection of steamships appearing in Departmental Circular No. 47-C, shall not apply to passenger ferries under 50 tons gross registered tonnage, not propelled by steam power, which are mainly employed in the carriage of vehicles, and have their decks arranged accordingly, the fee for the inspection of which shall be $5.

SMUGGLING WAS POPULAR

In 1831 an official report, issued in London, estimated the loss by smuggling to the British revenue as exceeding £800,000 a year (in French brandy to the extent of £500,000). Three-fourths of the tobacco consumed in Ireland was smuggled; the total annual cost of protecting the revenue was then from £700,000 to £800,000. In 1840 it was believed that 48 per cent of French silks paid no duty. The south coast of England, especially Kent and Sussex, was largely addicted to the smuggling trade with France, by which it was stated that goods to the value of £2,000,000 were conveyed into France from England by the Belgian frontier alone.

For the fiscal year 1926-27, 1,275 foreign, and 3,148 coastwise inward reports of vessels were made at Customs at Halifax, Nova Scotia.

MEAT AND CANNED FOODS

Collectors of National Revenue have been notified by Circular as follows:—

Referring to Memorandum No. 2425-B and amending Circulars, your attention is drawn to Section 33 and Subsection (*p*) of Section 34 of the regulations established by the Governor in Council under the Meat and Canned Foods Act, and you are now advised that the regulations referred to have been amended by Order in Council, the effect of which is to require that sausage casings are to be treated in exactly the same manner as meats, and, therefore, must be certified by the same certificate as that required in the case of meats when either exported or imported.

Referring to Subsection (*c*) of Section 34 of the regulations established under the Meat and Canned Foods Act, shipments of canned chicken from the United States may be permitted entry if the tins and packages are marked with the official export marking and are covered by the required certificate properly filled in and signed (a specimen of which is reprinted on the back of the Circular) and which has been accepted as an approved certificate.

CURIOUS EXAMPLE

A curious source of evading customs duties was at one time found to be common in the British navy, tobacco-stalks being landed contrary to law. Tobacco being issued to the crews of H.M. ships of the navy in the form of unmanufactured leaf, the men could, in preparing it for use, remove the mid-rib of the leaf, which they are enjoined by regulations to destroy; the landing of the stalk, formed by the mid-rib when separated from the leaf, is, of course, prohibited by law. But the stalks being serviceable for making snuff, a considerable trade existed in certain localities, with the intervention of the receivers, between seamen and others employed on board H.M. ships and persons who purchased stalks for the purpose of obtaining drawback upon the snuff produced from them.

LIQUOR SEIZURES

For the nine months of the fiscal year, ended December 31, 1927, the Customs-Excise Preventive Service seized 70,534 gallons of liquors, having a duty paid value of $830,750.

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF MARCH AND THE TWELVE MONTHS ENDED MARCH, 1927 AND 1928

	March, 1927		*March, 1928	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		105,605,107		165,003,967
Total Exports (Foreign Produce)		1,612,726		2,131,411
PRINCIPAL ITEMS OF EXPORTS—				
Wheat ..... Bush.	16,394,879	21,914,437	16,662,633	21,917,065
Newsprint ..... Cwt.	3,690,043	12,104,884	4,245,000	13,639,148
Planks and boards ..... M. ft.	192,846	5,122,063	145,158	3,897,210
Wood pulp ..... Cwt.	1,531,230	4,407,371	1,772,165	4,986,925
Wheat flour ..... Brl.	1,028,813	6,472,510	1,076,545	6,351,903
Fish ..... Cwt.	286,446	2,557,457	296,191	2,375,965
Cheese ..... Cwt.	31,910	641,699	20,106	462,621
Automobiles and parts ..... $		4,329,043		2,111,381
Furs ..... $		2,347,219		3,721,793
Meats ..... Cwt.	130,261	2,373,675	77,668	1,363,137
Imports entered for Consumption—Free goods		37,557,624		39,406,629
Imports entered for Consumption—Dutiable goods		73,059,553		80,913,239
Total Imports entered for Consumption		110,617,177		120,319,868

	Twelve months ended March 31st, 1927		Twelve months ended March 31st, 1928	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		1,252,157,566		1,226,237,009
Total Exports (Foreign Produce)		15,415,636		22,207,916
PRINCIPAL ITEMS OF EXPORTS:—				
Wheat ..... Bush.	248,497,482	353,094,940	264,909,564	349,560,561
Newsprint ..... Cwt	35,437,629	116,452,158	39,339,320	128,246,956
Planks and boards ..... M. ft.	2,090,429	59,795,171	2,005,974	55,243,211
Wood pulp ..... Cwt.	18,959,351	49,887,739	17,836,284	47,145,438
Wheat flour ..... Brl.	10,147,705	68,720,334	9,321,922	59,553,222
Fish ..... Cwt.	4,137,781	35,253,420	4,169,542	34,438,675
Cheese ..... Cwt.	1,366,654	24,956,179	1,052,126	21,100,625
Automobiles and parts ..... $		36,416,621		27,411,172
Furs ..... $		20,608,687		24,312,080
Meats ..... Cwt.	1,427,466	29,408,705	1,436,701	24,475,059
Imports entered for Consumption—Free goods		370,995,492		398,566,746
Imports entered for Consumption—Dutiable goods		659,897,013		710,254,903
Total Imports entered for Consumption		1,030,892,505		1,108,821,649

*Figures for March 1928, and for the fiscal year just closed, will be subject to revision when complete returns are received.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF MARCH, 1927 AND 1928

	1927	1928	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	15,111,922 16	16,957,857 28		
Less Refunds and Drawbacks	1,735,814 29	2,315,476 40		
Net	13,376,107 87	14,642,380 88		1,266,273 01
Excise Taxes	7,060,712 10	6,284,569 45		
Less Refunds and Drawbacks	194,565 53	146,501 58		
Net	6,866,146 57	6,136,067 87	728,078 70	
Excise Duties	3,735,328 27	5,115,662 58		
Less Refunds and Drawbacks	28,706 21	67,802 50		
Net	3,706,622 06	5,047,860 08		1,341,238 02
Sundry Collections	104,690 44	111,216 47		
Less Refunds and Drawbacks	5 00	52 29		
Net	104,685 44	111,164 18		6,478 74
Net Totals	24,053,561 94	25,939,473 01	728,078 70	2,613,989 77
Net increase				1,885,911 07

TOTALS FOR TWELVE MONTHS

—	1926-27	1927-28	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	156,867,519 02	169,579,976 98		
Less Refunds and Drawbacks	16,997,690 90	14,946,141 11		
Net	139,869,828 12	154,633,835 87		14,764,007 75
Excise Taxes	102,990,586 69	90,619,745 86		
Less Refunds and Drawbacks	1,110,168 32	1,439,401 27		
Net	101,880,418 37	89,180,344 59	12,700,073 78	
Excise Duties	48,705,411 86	57,569,542 84		
Less Refunds and Drawbacks	625,644 05	674,481 69		
Net	48,079,767 81	56,895,061 15		8,815,293 34
Sundry Collections	1,113,614 87	1,378,494 37		
Less Refunds and Drawbacks	232 52	834 48		
Net	1,113,382 35	1,377,659 89		264,277 54
Net Totals	290,943,396 65	302,086,901 50	12,700,073 78	23,843,578 63
Net Increase				11,143,504 85

INCOME TAX DIVISION

INCOME TAX REVENUE

	March 1927	March 1928	Decrease	Increase
	$ cts	$ cts	$ cts.	$ cts.
Net Collections	1,059,447 56	1,397,284 83		337,837 27

Totals for Twelve Months

—	1926-27	1927-28	Decrease	Increase
	$ cts	$ cts	$ cts.	$ cts
Net Collections	47,386,309 22	56,571,047 39		9,184,738 17

REVENUE RECEIVED UNDER "THE SPECIAL WAR REVENUE ACT"

	March 1927	March 1928	Decrease	Increase
	$ cts.	$ cts.	$ cts.	$ cts.
Net Collections	12,694 05	7,003 33	5,690 72	

Totals for Twelve Months

—	1926-27	1927-28	Decrease	Increase
	$ cts	$ cts.	$ cts.	$ cts.
Net Collections	267,022 55	268,715 40		1,692 85

PLAYING THE GAME

A NATIONAL REVENUE officer in Vancouver who is, apparently, a baseball enthusiast, has his own views and passes them on to his fellows in the service, as follows:—

Don't be a cipher: there is a big game on. How do you stock up? Any errors? Perhaps, but do not think of errors or strikes. Bring the men on the bases home; those things tell when errors are forgotten. Play a clean game of life. No score counts if you jump the other fellow to spike him. Play clean. Keep your self-respect. Any one who plays crooked to win, buys the game, buys it with the biggest price in the world, his self-respect. The world may say you won, the people who saw you think so, but deep down you know better. You struck your colours of self-respect and went back to the bench beaten. The players' bench of life is filled with men in striped uniforms, ruled off for not playing straight. Which class are you in?

Printed by F. A. ACLAND, King's Printer, Ottawa, Canada

The National Revenue Review

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MAY 16 1928
UNIVERSITY OF TORONTO

Connaught Building, Ottawa, Headquarters of the National Revenue Department

May, 1928

Vol. 1 — No. 8

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
THE HONOURABLE W. D. EULER, P.C., M.P.

Minister's Secretaries { WM. IDE. / DAVID SIM.

Commissioner of Customs, R. W. BREADNER.
Commissioner of Excise, G. W. TAYLOR.
Commissioner of Income Tax, C. S. WALTERS.
Assistant Commissioner of Customs, C. P. BLAIR.

BOARD OF CUSTOMS

R. W. BREADNER *(Chairman)*, Commissioner of Customs.
G. W. TAYLOR, Commissioner of Excise.
C. S. WALTERS, Commissioner of Income Tax.
C. P. BLAIR, Assistant Commissioner of Customs.
J. A. RUSSELL, Commissioner of Tariff.

Secretary, R. B. MCDOUGALD.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. 1 OTTAWA, MAY, 1928 No. 8

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

IN THIS ISSUE

Work of Income Tax Division
Collections by districts for fiscal year

Proper Collection of Excise Taxes
Information as to various forms used

Dangers of the Deep
Customs supervision of cargo of stranded ship

Men at Helm of Port of Victoria

Special Class Excisemen Examination

Trade Summary for April

Customs, Excise, and Income Tax Revenue

Here and There, Departmental Rulings, Letter Bag, Question Box, Just Among Ourselves, The Family Album

A Fine Record

COMPLETE figures now available for the fiscal year 1927-28 of seizures effected by the Customs-Excise Preventive Service indicate that, as a result of the reorganization directed by the Minister, and the aggressive and thoroughly capable leadership of its Chief, F. W. Cowan, this important branch of the Department's activities is forging ahead rapidly. There is a distinct atmosphere of co-operation and team work abroad in the Preventive Service, due in large part to vigorous and intelligent direction, and the determination of the rank and file to perform their duties loyally and conscientiously.

Statistics covering the work accomplished by the Preventive Service for the past fiscal year present striking proof of the value of reorganization, and the adoption of modern business methods under Mr. Cowan. The total number of seizures effected was 3,610; of these 2,240 Customs, and 1,370 Excise. Total value of goods seized was $3,154,078, the value being given as shown on seizure reports representing the duty paid value of the goods. The total proceeds were $685,399; made up of Customs $527,445; Excise $157,953.

In order that the comparative figures may be seen at a glance, the seizure proceeds for other fiscal years are given. They are:—1924-25: Customs, $215,207; Excise, $205,345; total $420,552. 1925-26: Customs, $180,746; Excise, $132,611; total, $313,357. 1926-27: Customs, $304,322; Excise, $122,424; total, $426,746.

The showing is an excellent one and demonstrates that not only has the Preventive Service struck its real stride and is maintaining it, but that everyone from its Chief down to the humblest employee is putting forth every effort to perform the daily task fearlessly and well. And that is all any man can be expected to do.

Income Tax Ruling Issued

IN view of the recent decision of the Exchequer Court, *re* dealers in grain, Mr. C. S. Walters, Commissioner of Income Tax, has issued the following ruling to Inspectors of that Division of the National Revenue Department:—

Grain brokers and salaried shareholders of companies carrying on the business of grain brokers are to be regarded as subject to tax in respect of profits derived from grain transactions of every kind and shall be entitled to deduct losses, if any, that arise therefrom; or, to state it in other words, the chief occupation of the persons above referred to will include the businesses that occasion profits or losses arising from commissions, private transactions and salaries in the buying and selling of grain.

This ruling is applicable to the income of the taxation period 1927 and thereafter. The profits or losses arising from the purchase and sale of grain by individuals are not to be brought into account for taxation purposes for years prior to 1927, except as follows:—

Assessments that have been made in prior periods in respect of such profits or losses and have since become statute barred through having been closed for more than twelve months will not be re-opened for any purpose, i.e. for either increase or decrease in the tax liability on account of such transactions.

Assessments under appeal in respect of years prior to 1927 will be allowed in accordance with this ruling and adjustments reported. In cases where persons do not clearly fall within the foregoing ruling all the facts must be submitted to the Department for consideration.

An Interesting Ruling

A RULING of the Department which is of particular interest to manufacturers or producers in Canada of decalcomania or dry transfers was communicated to Collectors and others concerned by departmental Memorandum of 2nd April.

Under the ruling, decalcomania transfers imported into Canada are held to be printed or lithographed matter as defined in the Order in Council of 1922, passed under the authority of Section 12-A of the Customs Tariff Act, requiring the marking of imported printed or lithographed matter of all kinds with an indication of the country of origin. In view of the fact that the Department had not hitherto required imported transfers to be marked, the Memorandum makes provision for the importation, without further marking, of transfers arriving between the 9th April and the 31st August, 1928, which were bona fide ordered prior to the former date.

Both decalcomania and dry transfers are produced in Canada, and the principal countries of origin of imported transfers are the United States, Germany, and Great Britain.

Transfers once manufactured cannot be marked with an indication of the country of origin in a manner which will comply with the provisions of Section 12-A of the Customs Tariff Act, in view of the fact that an indication placed on transfers subsequent to production must, of necessity, be located on what is known as the "carrier portion" of the transfer, that is, that part of the transfer which acts as a carrier or body for the letters or design intended to be transferred. As the carrier portion is thrown away after the design is transferred, any indication of the country of origin thereon would be discarded and in consequence would be removed or destroyed contrary to the provisions of the Act.

It is provided in the Memorandum issued, that imported transfers which are not marked satisfactorily and which are not exempt from marking because of their having been ordered prior to April 9th and imported before 31st August next, must be returned to the exporters under Customs supervision, or destroyed.

All in the Day's Work

MANY eurious questions have to be answered and unusual problems solved at outports seattered throughout the Dominion, far removed from headquarters. A Sub-Collector of an outport in Saskatehewan has advised the Editor of three samples dealt with reeently in the day's work. A local Chinese restaurant keeper, wishing to fully advertise the delectable qualities of his turtle soup, imported some live turtles and let them eavort about in a large bowl in his window. It was suggested, humourously, that, in view of the uses of publicity to which the turtles were put before they went into the pot, they should really be entered for Customs purposes as advertising matter. At the same outport a pair of "flying squirrels" were reeeived. These ereatures apparently do not fly, but have the power of gliding. How were they to be elassified; as birds, or animals? That was the fly in the ointment. Again, a eanary was imported, but on arrival it was found that the little warbler in its travels had gone to the happy singing grounds of all good eanaries. Would it, for reeord purposes, eome properly under the item eovering "animals or birds," or dressed poultry? The offieer who dealt with that bird question satisfaetorily deserves a feather in his eap. But a real live problem arose when a dog was imported by some one living at a considerable distanee from the outport. For a few days the importer eould not be loeated, and, in the meantime, eight more very little dogs put in an appearanee, in bond. The express agent eould elear one dog, but did not have any authority to elear nine; and the first dog, with true maternal affeetion, refused to go without the other eight. So there they were, baying at the moon. No wonder that the Sub-Colleetor with this problem barking at his heels thought the whole scheme of mundane things was not a howling sueeess for the time being. What would you have done in the eireumstanees, Mr. National Revenue Officer of a large port, unaeeustomed to such human interest ineidents in your daily routine? We ask you.

A Pleasing Tribute

IT is pleasing to be able to reeord an expression of appreeiation received from a Canadian citizen, of the very courteous and effieient treatment accorded him reeently, by Customs officers on the Upper Bridge at Niagara Falls. He states in his letter that from personal experience, the whole of the Service deserves commendation for its attitude towards the travelling public. Kindly appreciation of the efforts of the staff makes very pleasant reading and refleets credit on the National Revenue Service as a whole.

Death of W. C. Brown

THE death occurred on April 8th, after an illness of ten weeks of William Charles Brown, formerly Colleetor of National Revenue, Customs and Exeise Divisions, at Prescott, Ontario.

The late William Charles Brown was born at South Gowe? Ontario, on July 24th, 1869, the son of the late Mr. and Mrs. John S. Brown. He reeeived his early education at the Kemptville High School, graduating later from the Ontario Dental College, Toronto. Dr. Brown practised his profession in Preseott for fifteen years, and, in February, 1910, was appointed Collector of Customs at that port, which position he held at the time of his death.

By the death of Dr. Brown, Prescott has lost one of her prominent citizens, as he took always an active part in matters of community interest. He was past President of the Preseott Board of Trade, a member of the School Board, and was widely known in fraternal circles. In his capacity as Collector Dr. Brown was highly regarded, and was a very capable and conscientious official.

HERE AND THERE

All National Revenue officers should become familiar with the revised regulations respecting tourists' automobiles, travellers' vehicles, tourists' outfits and travellers' baggage. They appeared in full in recent issues of the Review. Read them; they are printed for that purpose.

Examining Officer (to a gentleman with a long, flowing beard of many years' growth, at the Customs barrier) "Have you anything to declare?"

"Nothing."

Officer (examining bag and finding large parcel carefully hidden under some clothing) "What is that?"

"Oh, that is my safety razor. By the way, I forgot to shave this morning!"

Now the tourist season is here officers of National Revenue who come into contact with the travelling public are reminded once more that courtesy and tact are essential and must be employed at all times and on all occasions.

This little story of real life may be of interest to many members of the staff:—

When the blushing stenographer became a bride her husband opened a bank account for her. A few weeks later the bank manager said to him "Will you kindly tell your wife her account is overdrawn?" The bride received the news with an air of complete indifference. The following day she asked the husband to deliver a sealed letter to the manager, who read it and handed it over with the remark "Perhaps you would like to see what your wife says." On a sheet of notepaper was written in large letters, heavily underlined, one word, "Sneak."

The form of taxation known as *Income Tax* has a history. It became an important feature in the British fiscal system during the French war in 1798. It was revived by Sir Robert Peel in 1842. Italy established an income tax in 1864, Prussia in 1891, New Zealand in 1893, Austria in 1849. Australia, Denmark, Holland, Norway, Spain and Switzerland have some form of income tax. In the United States this form of taxation was first imposed in the years 1863-71. It is interesting to note that an income tax enacted in 1894 was declared unconstitutional by the Supreme Court in 1895 as being a direct tax and so incapable of being levied except in strict proportion to the population of the United States. In Canada the Income War Tax Act was passed by parliament in 1917.

Once again May is here. The etymology of the word is as uncertain as the weather, but is usually associated with the name of the goddess *Maia*, the mother of *Mercury* and a deity of growth and increase. There is something about the phrase "growth and increase" (particularly "increase" which smacks of such absorbing things as salaries) which appeals to members of the Department of National Revenue. The work is growing and expanding constantly. There is something quite moving about May, in fact it is moving month, when one gathers up the *lares* and *penates* and transfers them from one domicile to another. May be said to be in the van of Summer—the moving van so to speak. Automobiles move in large numbers on the bridges, and National Revenue officers listen unmoved to the moving protestations of ladies and gentlemen that they purchased absolutely nothing, really, on their trip to the United States. And so we move into the second month of the fiscal year, with the constant expectation that busier times are ahead. The month of May is well and truly named after an ancient mythological lady who typified "growth and increase." Growth and improvement are apparent in the National Revenue Service, and who knows but that "increase" is just about to blossom forth after all! It may. Thomson, who wrote the "Seasons" long, long ago, thus described the merrie month:—

> "Among the changing months May stands confest,
> The sweetest and in fairest colours dressed."

GOOD WORK OF INCOME TAX DIVISION

Collections by Districts for Fiscal Year Show Substantial Increase

EXCELLENT results have been achieved by the Income Tax Division during the past fiscal year. Under the Commissioner of Income Tax, C. S. Walters, reorganization of the division is proceeding and many improvements are being instituted. In order that the results may be seen at a glance the following comparative statement is given, showing the amount collected under the Income War Tax Act, 1917, during the past three fiscal years, by districts. Despite the reduction in the tax it will be noted that the fiscal year 1927-28 shows a substantial increase in collections over the two preceding fiscal years.

The Montreal and Toronto divisions have registered notable increases and several others have reported increases over the fiscal year 1926-27.

The statement is as follows:—

Districts	1925-26	1926-27	1927-28
Halifax	$ 723,692 75	$ 568,002 96	$ 587,326 23
St. John	709,040 81	524,820 45	655,234 07
Quebec	1,389,237 72	1,118,148 26	1,468,953 62
Montreal	16,645,485 81	14,316,895 57	17,374,963 65
Ottawa	2,677,013 28	2,064,544 90	2,648,491 97
Kingston	569,626 21	311,064 60	348,864 99
Belleville	288,475 42	266,707 13	268,417 98
Toronto	13,007,594 62	11,749,752 38	13,320,540 78
Hamilton	4,039,808 86	3,436,419 65	3,944,625 37
London	5,204,325 16	4,630,869 76	44,941,032 60
Fort William	486,559 00	325,138 83	360,827 40
Winnipeg	3,384,430 47	2,393,249 83	3,141,122 79
Regina	788,248 03	614,968 64	708,543 71
Prince Albert	67,123 17	43,288 72	66,530 89
Calgary	1,433,242 24	1,170,951 97	1,273,786 20
Vancouver	4,115,330 08	3,832,151 95	5,440,359 28
Yukon	42,727 94	19,333 62	21,350 57
Total	$ 55,571,961 57	$ 47,386,309 22	$ 56,570,972 10

INCOME TAX APPOINTMENTS

The following appointments have been made in the Income Tax Division, as from the 1st April, 1928:—

Hilton C. Hogarth, appointed to the staff 19th August, 1918, to be Assistant Chief Inspector of Income Tax.

Charles Alexander, appointed to the staff 1st March, 1918, as Assistant Inspector of Taxation, to be Inspector of Income Tax, Calgary.

David C. Craig, appointed to the staff 21st May, 1919, to be Assistant Inspector of Income Tax, Calgary.

F. A. Roberts, appointed to the staff 5th September, 1920, to be Assistant Inspector of Income Tax, Lethbridge.

DEATH OF A. BEDARD

The death occurred at Quebec on April 17, 1928, of A. Bedard, an officer of National Revenue, Income Tax Division. The late Mr. Bedard served five years overseas during the war, and was appointed to the Income Tax staff on 19th May, 1919. Mr. Bedard was a conscientious officer and his passing is much regretted by his colleagues of the Income Tax Division.

62035—2½

THE DANGERS OF THE DEEP

THIS simple little story, with the accompanying illustrations, may be of interest, particularly to National Revenue officers stationed at inland ports and outports and to readers of the REVIEW far from the seaboard.

The *SS. Northwestern* aground off Cape Mudge, B.C., bound from Seattle to Alaskan points. Constant Customs supervision was exercised during the lightering of the cargo.

At 4.55 a.m. on December 9th, 1927, the United States steamship *Northwestern*, en route from Seattle to Alaskan points, went on the rocks in a blinding snowstorm near Cape Mudge, British Columbia. At the time she struck 112 passengers and a crew of 35 were on the vessel, but no lives were lost. She also had a full cargo of freight.

The cargo taken out of the holds of the *SS. Northwestern* and placed on a scow under Customs supervision.

Salvage work was commenced on December 10th and the vessel was floated on January 31st when she was towed to Vancouver for survey, and from Vancouver to Seattle for repairs. A United States vessel having re-

A diver going down the side of the stranded *SS. Northwestern* to place a patch on the outside after the cargo had been removed. The patch is shown lashed to a plank on the Salvage Dredge *"Skookum No. 2."*

pairs done in a foreign port has to pay duty on such repairs on returning to United States points.

Customs-Excise Examiner A. E. Frisby was on constant duty at the stranded vessel, assisted for a part of the time by Customs-Excise Examiner H. F. Sherwood, both of the port of Vancouver. The revenue has to be proteeted in all circumstanees and precautions taken to watch the eargo during the process of lightering. The aecompanying illustrations show the work of removing the cargo from the stranded ship under Customs supervision.

The Preventive Service is ever on the alert. This illustration shows a seized cargo of rum being unloaded at Pictou, Nova Scotia. Note the officer carefully checking the load. In the background is the Customs House at Pictou to which the liquor is being taken for safe keeping. In March, 1928, the Customs-Excise Preventive Service effected 140 Customs and 156 Excise seizures, the proceeds from Customs being $42,343, and from Excise $14,678, a total of $57,021. In March, 1927, total proceeds were $39,142.

RESCUED BY CUSTOMS CREW

Five men were rescued at Halifax on April 4th by the customs harbour boat in eommand of Captain Harold D. Pugh. The engine of a small heavily-laden motor boat was rendered useless by water pouring in through a hole over the exhaust. The boat began filling rapidly and the customs boat, cruising nearby, responded to the eries for assistanee. A line was passed to the smaller boat and it was towed to shore and beaehed in a raee against the inrushing water which threatened to send the disabled craft to the bottom.

PROPER COLLECTION OF EXCISE TAXES

Information as to Various Forms and Lists to be Used

AS a result of the changes inaugurated in the system of reporting sales tax collections, requests have been received from Collectors of National Revenue that the REVIEW devotes some attention to the requirements of the Department in this regard. The following article, dealing fully with the matter, has been prepared for the information of all concerned.

The collection of all excise taxes imposed by the Special War Revenue Act, as amended, comes under the supervision of the Dominion Inspector of Excise Taxes, who performs his duties under the direction of the Commissioner of Excise.

As there are approximately 17,300 licensees in Canada it naturally follows that much correspondence is essential between the Office of the Dominion Inspector of Excise Taxes and the different Ports throughout the Dominion to ensure that prompt action is taken to effect collection of outstanding taxes from such licencees who have not made payment of the amounts properly due within the time limit prescribed in the Special War Revenue Act as amended.

In order to have all available information concerning delinquent licensees forwarded to the Department with as little delay as possible, certain forms and lists are used, and hereunder will be found a general outline of the proper use of these forms for the benefit of all Collectors and Officers dealing with the collection of excise taxes throughout the Dominion.

All correspondence and forms connected with the collection of excise taxes should be forwarded to the Department in envelope "Y", addressed to the Commissioner of Excise, for attention of the Dominion Inspector of Excise Taxes.

Form B. 93A.—Excise Tax payment. Form B. 93 Revised—Excise Tax Return: These forms should not be forwarded to the Department unless a special request is received to do so.

Form E. 165—Report of Payment: This form should only be used when reporting a partial payment to be applied against an assessment established as properly due in an audit report.

Form E. 166—Report of Payment: This form should only be used when reporting payment in full of an assessment established as properly due in an audit report. In this connection Collectors and Officers dealing with excise tax collections should bear in mind that all payments received from licensees to be applied against assessments established to be properly due in audit reports should always be reported on either Form E. 165 or Form E. 166 as the circumstances of the case may require.

Form E. 167—First Notice: This notice should be sent to all licensees who are in arrears in respect of excise taxes on the first day of each month. It is not necessary to forward copies of this notice to the Department unless specially requested to do so.

Form E. 167A.—Statement of Arrears of Taxes: This statement should always be compiled in detail, that is, the amounts due on account of tax, penalty and interest should be clearly indicated in each case, and any payments made should be credited in chronological order, and the balance due carried out to the column provided for that purpose.

Forms E. 168 and E. 169: Form E. 168 which is called the Second Notice, should be despatched by registered mail about seven days after sending of First Notice, to all licensees, who have not made payment upon receipt of First Notice.

Particular attention should be given to the matter of sending one copy only of this notice to the Department on the same date that original is sent to licensee, together with two copies of statement of arrears of taxes. These statements should be fully itemized, otherwise they are useless for proceeding with action in the Exchequer Court if such action is found to be necessary.

The Collector should signify on the copy of Second Notice sent to the Department that the original as forwarded to the licensee was sent by registered mail. This is important as if the Department decides to take action in the Exchequer Court after the elapse of one month from the date of registered notice to the licensee there is no reason for further delay. It has been found that by having these Second Notices registered it obviates the necessity in a great many cases of forwarding from the Department Form E. 169.

When Form E. 169 is forwarded to the licensee from the Department demanding payment of the amount of outstanding taxes as indicated to be due in the statement forwarded by the Collector with

the copy of Second Notice, a copy is forwarded to the Collector with a foot-note requesting him to report on a specified date whether payment has been remitted as demanded.

Form E. 170—Collector's Reply to Form E. 169: This form should only be used when reporting the standing of a licensee's account as requested in foot-note on copy of Form E. 169, forwarded from the Department.

Form E. 171—Notice Re Failure to File Return: This notice should be sent on the first day of the month or as soon thereafter as possible to all licensees who have failed to file a Form B. 93 Revised, legally due on the last day of the month immediately preceding. The licensee should be allowed about seven days to comply with this demand but if after expiry of this period no return is filed the Department should be immediately advised to the effect that the licensee having been duly notified has failed to comply with the request contained in Form E. 171. There is no form used for submitting this information, but the Department should be advised without undue delay by ordinary correspondence.

Form E. 172—Monthly Report of Active Arrears: This form should be completed and forwarded to the Department on the 20th day of each month and should show the information asked for therein and nothing further. It is not necessary to submit this form in duplicate.

Care should be taken to see that this form is completed and forwarded promptly on the twentieth day of each month, as the information contained in this report is used as the basis of a statement which is prepared every month for the information of the Minister of National Revenue.

Monthly Returns: On the fifteenth day of each month two separate lists should be prepared and forwarded to the Department, one list showing the name and address of each licensee who up to that date has failed to file a return as well as the months for which such returns are outstanding. The other list is to show the name and address of each licensee who has failed to pay taxes due and the months overdue and outstanding. Amounts due need not be shown as these will be furnished on statements Form E. 167A.

It might be well to again mention that even though a firm may be reported as delinquent on these monthly lists it does not relieve Collectors of the responsibility of reporting on each individual case either on Form E. 168 or Form E. 171 as the circumstances may require.

THE FAMILY ALBUM

Under this heading will appear, from time to time, brief notes of the careers, and photographs of various members of the staffs of the three divisions of the Department.

The reorganized Customs-Excise Preventive Service is divided into six divisions, as follows:—Nova Scotia, including Prince Edward Island; New Brunswick; Quebec; Ontario; Western district, comprising Manitoba, Saskatchewan, Alberta; British Columbia. In charge of each division is a Divisional Chief.

Isaie Savard is the Divisional Chief of the Quebec division, with headquarters in Montreal. Under him there are seventy-two Customs-Excise Preventive officers and four Preventive Service vessels are also under the jurisdiction of Mr. Savard.

Mr. Savard joined the Service in June, 1927, and his division has accomplished excellent work.

MEN AT HELM OF PORT OF VICTORIA

THE port of Victoria, British Columbia, where the hoarse-voiced ships come ploughing up from the seven seas, has an unusual record, in that all its Collectors, since Confederation, have been promoted and appointed from the ranks of the port staff. In this connection mention may be made of former Collectors W. Hamley, Dr. A. E. Milne, J. C. Newbury, and the present Collector, F. W. Davey.

Mr. Davey first entered the public service in 1888 at the local Post Office; was transferred to the Customs Department, as Clerk and Landing Waiter, in July, 1890; promoted to be Surveyor in 1906, and was appointed Collector in 1924—40 years of public service, 38 in the Customs.

F. W. Davey

C. A. Tervo

C. A. Tervo, Surveyor at Victoria, entered the Customs service in 1904 at the Outport of Stikeen, British Columbia, and was subsequently made Sub-Collector. In 1912 Mr. Tervo was transferred to the Port of Victoria, and has since served there as Locker, Landing Waiter, Examining Warehouse Keeper, Clerk and Computing Clerk in the Postal Parcels Branch and as Assistant Appraiser. He was promoted to be Surveyor in May, 1924.

In the June number of the Review an illustrated article will appear dealing fully with the Customs and Excise activities of the port of Victoria.

SPECIAL CLASS EXCISEMEN EXAMINATION

Further Specimen Questions Set on Former Occasions

MUCH interest is being taken by officers of the Excise Division and others concerned, in all parts of the Dominion, in the examination for Special Class Excisemen, to be held in August or September next. In the March and April numbers of the REVIEW detailed information was given in respect to this examination and specimen questions were printed. Hereunder are further questions, set in previous examinations:—

MENSURATION AND COMPUTATION OF COMMODITIES IN BULK AS APPLIED TO STOCKTAKING

1. A fermenting tun whose top diameter is 90 ins., bottom diameter 93 ins., and depth 80 ins., contains rice beer ready for the final dip for duty charge. If the beer be 66 ins. deep in the tun, what duty will the brewer pay when passing an ex-warehouse entry for the contents of the tun?
2. The chord of an arc is 8 ft., and the height of the arc is 2 ft. What is the radius of the circle?
3. A box, whose internal dimensions are 4 ft., 3 ft., and 1 ft. 6 inc., is half full of oats. How many times may a round measure, whose depth is 4 ins., and circumference 22 ins., be entirely filled from it?
4. Eighteen conical piles of rye are each 4 ft. high and 8 ft. in diameter at the base. If this rye be distributed evenly over the floor of a granary 40 ft. long and 25 ft. broad, find to the nearest half inch to what height it will reach.
5. Which wine glass contains most—a hemispherical whose diameter at the top is $3\frac{1}{2}$ ins., or a conical one whose diameter at top, and height, are both equal to $3\frac{1}{2}$ ins.? Prove your answer.
6. An observatory consists of a round tower capped by a hemisphere. The total height is 60 ft., and the external diameter of the tower is 35 ft. If the brickwork composing it is 14 ins. thick throughout, find the volume of the bricks in cubic ft.
7. A granary of quadrilateral shape has for its sides: AB is 6 ft., B.C. is 8 ft., CD is 16 ft., and DA 18 ft. The angle at B is a right angle. The granary is filled with corn and the dips of same in inches are: 135.4, 136.2, 129.8, 133.9, 130.2, 132.8, and 138.4. How many bushels does it contain, and how much does the total weight of the corn fall short of legal standard if a malt measure of it weighs 23 lbs.?
8. If on a map a square piece of ground 500 square miles in extent is represented by $\frac{4}{5}$ sq. ins., what is the length of a river which is represented by a line of 4.4 ins.?
9. Three circles, each of 1 ft. radius, touch each other externally. Find the area of the curvilinear figure included between them.
10. A cylindrical tank 25 ft. long and 12 ft. in diameter, lies horizontally, and contains 44 inches of water. Petroleum of 8.02 Sp. Gr. floats on top, filling the tank. Find the total weight of the contents.
11. An aluminum cube, whose edge is $5\frac{1}{2}$ ins., is drawn out into wire $\frac{1}{10}$ in. thick. Find the length of the wire.
12. A grain elevator 32 ft. long, 16 ft. wide, and 42 ft. high, contains 8 circular bins, each 8 ft. in diameter and the same height as the building. All the spaces within the walls, around and between the bins, are filled with malt. Four of the bins are filled with barley and four with wheat. Making no allowance for thickness of walls or bins, and taking the weights of malt and grains at standard weights, what is the total number of pounds of malt and grain in the elevator?
13. The angle of a sector of a circle is 37 degrees 40 minutes, and the radius is 7 ft. 8 ins. Find the area of the sector.
14. Two equal circles of 2-inch radius touch each other and a common tangent is drawn. Find the area of the space included between the two circles and their common tangent.

SPECIFIC GRAVITY OF FLUIDS, INCLUDING PRINCIPLES GOVERNING USE OF HYDROMETER, SACCHAROMETER, ETC.

1. 6,036 pounds of spirits fill a tank of 757 Imperial gallons capacity. The spirits are drawn off into barrels each of which tares 92 pounds and holds 40 Imperial gallons. How many full barrels can be drawn off, and what will be the gross weight of the part barrel drawn off to empty the tank?
2. An officer, in testing a simple of spirits at 59 degrees Fahrenheit, made an error and used the table for 69 degrees. What effect would this have on his finding, and why?
3. If, in the last question, the officer had erred in reading the hydrometer, taking indication 73.6 instead of 72.6, what effect would this have on the specific gravity?
4. What is the difference in measured quantity between ten gallons of spirits of the strength of proof and ten gallons of ice water?
5. What percentage of absolute alcohol by volume does a strength of 65 o.p. represent?
6. I made a blend of 50 Imperial gallons of absolute alcohol and $4{,}731\frac{1}{2}$ pounds of spirits at a strength of 25.1 u.p., gravity 9.463. How many

pounds of spirits at a strength of 65 o.p. would give the equivalent in proof gallons of the total of the said blend?

7. In testing a sample of spirits with a hydrometer and a sample of beer with a saccharometer, each sample being at standard temperature, what information respectively do you derive from the stem of each instrument?

How and why do the divisions on the stem of the latter instrument vary in spacing?

8. I find that it requires 82,517 lbs. of petroleum of maximum legal specific gravity to fill completely Tank No. 16. I then empty the tank and refill it with a mixture of 1,800 standard gallons high test petroleum which is at minimum legal specific gravity, and a quantity of lubricating oil, gravity 8.26. Find the difference in weight between the two fillings.
9. Describe the method you would follow in testing a sample of beer to ascertain the quantity of malt used per gallon.
10. What is the purpose of the brass cap that is supplied with Sikes' hydrometer?
11. A Brewer adds to a tun of wort, containing 1,200 standard gallons, gravity 1,058, 16 gallons of syrup weighing 14 pounds to the gallon and 21 gallons of distilled water. If all the ingredients be at standard temperatures, what is the specific gravity of the mixture as read on the stem of Bates' saccharometer?
12. In a visual examination of a hydrometer for defects, what evidences would you look for?
13. Why is it preferable to ascertain the quantity of a lot of spirits by weight rather than by measurement.
14. How would you ascertain the alcoholic value of each of the following: Wine, Beer, Scotch Whiskey?
15. Define Apparent Gravity, Proof Spirits, Attenuation, Flash, Standard Gallon.

PROMOTED ON RETIREMENT

W. H. Irvine of the London District office, Income Tax Division, has been honoured by being promoted from the rank of Major to that of Lieutenant-Colonel, upon his retirement from his militia activities in the C.A.M.C.

The Light, Yarmouth, Nova Scotia, said in a recent issue:—

The *National Revenue Review*, issued every month by the Department of National Revenue, is a publication that is welcomed by the staff throughout the Dominion; it is a credit to the printer's art, as well as entertaining and instructive in its contents.

DENATURED ALCOHOL

Under date of April 12th, 1928, Collectors of National Revenue were notified by circular, signed by the Commissioner of Excise, as follows:—

Persons or firms holding Permits for Specially Denatured Alcohol are hereby advised that, on and after this date, Specially Denatured Alcohol, Grade No. 1-D, may be disposed of under the following conditions, only.

Orders received from bona fide hospitals, certified to as such by the Federal Department of Health, may be filled, for a maximum quantity of Iodine preparations, not exceeding ten gallons in the aggregate per calendar month, provided that such sales are accounted for in accordance with the terms of Paragraph (4) hereunder.

Unless specially authorized by the Department the maximum quantity which may otherwise be sold by a Permit-holder to any person or company during a calendar month is not to exceed one (1) standard gallon of the Iodine preparations named in the application for Permit. This restriction will not apply, however, to such goods when put up in packages, each containing two (2) fluid ounces or less, orders for which may be filled in any quantity desired.

As respects such preparations put up in packages containing more than two ounces each, Permit-holders are required to supply a statement at the end of each month, showing the name and address of the person or company to whom shipped, also date and quantity thereof.

All such statements are to be forwarded to the Department in similar manner to those at present required for Grade No. 1-F.

Any violation of the terms of this Circular will result in cancellation of the Permit of the concern so offending.

Circular No. 488-C, Supplement "A" is hereby cancelled.

ELECTION OF OFFICERS

The following officers were elected at the annual general meeting of the Dominion Customs and Excise Officers Association, Montreal Branch.

Honorary President, Arthur Magnan, Collector; Honorary Vice-Presidents, Arthur Laing, Surveyor, J. A. Bernier, Inspector, M. P. McGoldrick, Chief Clerk.

Active Officers: R. P. Daigle, President; A. Gaudette, A. S. Mackay, Vice-Presidents; T. Ruffet, Secretary; J. Belisle, Assistant Secretary; J. Chambers, Financial Secretary; E. Robert, Treasurer.

A NICE LITTLE BILL OF GOODS

A DOLLAR bill may be put to a variety of uses when one is fortunate enough to have one. This illustration shows an order for liquor written on the back of a United

States bill, then torn in half, the serial number appearing on each half. The modus operandi would appear to be that the person ordering the liquor gave the vendor one half of the bill, bearing the written order, retaining the other half. When the liquor was shipped from the source of supply it is alleged the captain of the vessel would deliver the goods named on the half of the bill he carried, only to the person producing the other half, bearing the same serial number. This practice is said to have gone out of fashion in the last few years. For the benefit of the uninitiated it may be explained that the order on the one half of the bill is for 300 cases, and bears the initials, "J. A. M." in a circle. It calls for 25 cases of Mumms, quarts; 50 King George; 50 Perfection; 50 Johnnie Walker; 50 White Horse; 25 White Horse, hip flasks; 15 Benedictine; 5 Brandy; 5 Apricot Brandy; 10 Gin.

SPIRITS AND TOBACCO

The following is a comparative statement of Excise Duty collections during the months of March, 1927 and March, 1928:—

March, 1928, spirits potable, $1,284,115; March, 1927, spirits potable, $777,171. March, 1928, spirits non potable, $94,152; March, 1927, spirits, non potable, $106,414. March, 1928, malt, $349,849; March, 1927, malt, $329,958. March, 1928, cigars $40,-527; March, 1927, cigars, $35,460. March, 1928, cigarettes, $2,270,620; March, 1927, cigarettes, $1,678,884. March, 1928 manufactured tobacco, $373,652; March, 1927, manufactured tobacco, $360,611. March, 1928, foreign raw leaf tobacco, $574,202; March, 1927, foreign raw leaf tobacco, $470,-002. March, 1928, beer, $13,097; March, 1927, beer, $17,063. March, 1928, licenses, $644; March, 1927, licenses, $725.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of March, 1927, and March, 1928:

March, 1928, tobacco, cut, 1,138,139 pounds; March, 1927, tobacco, cut, 1,091,936 pounds. March, 1928, tobacco, plug, 651,580 pounds; March, 1927, tobacco, plug, 643,635 pounds. March, 1928, cigarettes, no. 378,-365,295; March, 1927, cigarettes, no. 279,763,-000. March, 1928, cigars, no. 12,577,430; March, 1927, cigars, no. 11,820,110. March, 1928, snuff, 79,136 pounds; March, 1927, snuff, 67,752 pounds. March, 1928, foreign raw leaf tobacco, 1,405,815 pounds; March, 1927, foreign raw leaf tobacco, 1,146,723 pounds.

From April to October inclusive, 1927, vessels reported inward at Customs at the port of Halifax, Nova Scotia, were 788 foreign and 1,767 coastwise. During the fiscal year 1926-27, 1,275 foreign and 3,148 coastwise inward reports of vessels were received at Customs at the port of Halifax.

Shipping clearances at Customs at the port of Halifax, Nova Scotia, from April to October inclusive, 1927, showed 864 foreign and 1,729 coastwise.

DEPARTMENTAL RULINGS

Under this heading it is proposed to give, each month, some of the Departmental Rulings and Ratings.

Mechanical Steam Traps of iron or steel, used in connection with steam power plants. Tariff item 453.

Portable Coke Screen used for screening coke from the coke stock pile to retail delivery trucks for the purpose of extracting whatever dirt or dust may have accumulated in the coke, *not* entitled to entry under tariff item 460b but dutiable under tariff item 453.

Air Compressors of all kinds are of a class or kind made in Canada and not entitled to entry under tariff item 470.

Larssen's Steel Sheet Piling, per illustration, tariff item 379, when not punched, drilled or further manufactured than hot rolled only, and weighing not less than 35 pounds per lineal yard; when weighing less than 35 pounds per lineal yard, tariff item 377; if punched, drilled or otherwise further manufactured than hot rolled, tariff item 454.

W-K-M Pipe Cleaning Machine, per illustration. Tariff item 453.

Standard Chain Stitch Sewing Machine, per illustration, for multiple stitching. Tariff item 440.

Cowdrey Brake Testing Equipment No. 8, per blue prints. Tariff item 453.

Transmission and Ignition Lock Assembly from the Delco Remy Corporation, Anderson, Indiana. Tariff item 453.

Ignition Lock and Conduit Assembly, Part A-11575, per sample, from the Mitchell Specialty Co., Philadelphia, Pa. Tariff item 453.

Special Tools for OX-5 Curtiss Aeroplane Engine not entitled to entry under tariff item 590c but dutiable under tariff item 454a.

Stations of the Cross when consisting of unframed religious pictures, printed, stamped or lithographed on paper or linen. Tariff item 172.

Back-Lot Single Frame and Two Frame Honey Extractors, per illustrations, if made wholly or in part of iron or steel. Tariff item 453.

Kemp Soil Shredder, per illustration. Tariff item 448.

Ziemsen Submarine Weed Cutting Saw, per illustrations. Tariff item 454a.

Campbell's Electric Exerciser, per illustration, from William Campbell Co., Alliance, Ohio. Tariff item 453.

Modified Soda, per sample, from the Annite Industries, Washington, D.C. Tariff item 711.

Sealer Compound, Formula No. 306, per sample, from H. A. Montgomery Co., Inc., Detroit, Mich. Tariff item 247.

Phoenix Nitrate Aeroplane Dope, per sample, from Phoenix Aircraft Products Co., Williamsville, N.Y. Tariff item 248.

Thread Lubricator Powder, per sample, from Union Paste Co., Boston, Mass. Tariff item 39.

Ranco Thinner, per sample, from T. J. Ronan Co., Inc., Brooklyn, N.Y. Tariff item 220b.

Walnutta Hair Stain, per sample, from Howard E. Nichols, St. Louis, Mo. Tariff item 234.

Amijol, per sample, from the Corn Products Refining Co., New York. Tariff item 39.

Nucleinic Acid, per sample, from Pharmaco-Chemical Products Co., London, England. Tariff item 216.

Geranium Cuttings, tariff item 711, regardless of whether or not they are imported in a rooted condition.

Holed Tite Flats, per sample, from the Mapes Consolidated Manufacturing Co., Griffith, Ind. Tariff item 199.

Fresh Shelled Oysters imported in gallon cans (wine measure), the top of the cans being perforated in several places to hold the push-in cover or lid in proper place during transportation. Oysters, tariff item 124; Cans, tariff item 344.

THE LETTER BAG

The National Revenue Review is issued on or about the fifteenth day of each month. Correspondence for the "Letter Bag" should reach the Editor not later than the last week of each month.

Address all communications to The Editor, National Revenue Review, Connaught Building, Ottawa.

An Interesting Point

Percy Dallin. Sub-Collector at Yorkton, Saskatchewan, thinks the following case will prove interesting and informative to others in the Service:—

On February 20th last, goods having an invoice value of $4,140 were entered free of duty as agricultural tractors for farm purposes, and (in error) sales tax was collected at the rate of four per cent, amounting to $165.60.

The Check Branch at Ottawa, issued an E7, stating error had been made in the description of the goods as shown on entry, there being shown on the invoice "Power Take-offs" of a value of $323, dutiable at 27½ per cent.

The entry should, therefore, have been made for:

Agricultural tractors.	$3.817.00	Free	
Power take-offs	323.00	27½%	Duty $ 88.82
Total value	$4.140.00		
Duty paid value	4.228.32		
Sales tax @ 3%			$126.85

The question then is this:—How should this be shown in the Cash Book, as no "Duty" was shown in the first place, the Entry has to be amended as to this "Duty," and the "Sales Tax" has been overpaid, having been reduced on February 17th from four to three per cent?

Editor's Note.—When this matter was referred to the proper officer of the Check Branch he suggested the following reply:—In order that the Duty and Sales tax accounts may be kept separate, as required, to avoid discrepancy as between Statistical and revenue records, this entry must be adjusted by amending entry and refund claim. Amending entry should be made for $88.82 Customs duty (this amount to be shown in the Cash Book) and refund claim approved and forwarded for the overpaid amount of the sales tax, $38.75. On the amending entry there should be a notation to the effect that the sales tax was accounted for on the Prime Entry. On the refund claim there should be a notation giving the number of the amending entry on which the duty was accounted for.

A Query from Quebec

A Sub-Collector at an outport in Quebec writes:—

I am taking advantage of the hospitality of the *Letter Bag* to ask you why a lower salary is established for Sub-Collectors, Grade 1, than for officers, such as Cashier, Examiner, etc., of a Port, Grade 2? In my opinion the responsibility and duties are heavier for the Sub-Collector, who is alone in office, than for an officer at a port who has only to do his special work. The Sub-Collector has frequently to act as Appraiser, Cashier, Express and Parcel Post Clerk, Landing Waiter, etc., in a word, to do alone all the work pertaining to the administration of the outport.

It would be very interesting also, if you would state on what basis the graduation of the Ports and Outports is made.

Editor's Note.—Ports and Outports are graded according to the amount of Customs and Excise business transacted, based on the revenue collected, the number of entries and manifests, together with any other work requiring an officer's attention.

Sales Tax Collections

The Collector at Ingersoll, Ontario, suggests, in view of the fact that there have been changes in the manner of reporting sales tax collections, officers at various ports would appreciate a clear-cut statement of dates reports are to be made, to whom addressed, and particulars *re* the requirements of the department.

Editor's Note.—An article dealing fully with these matters appears in this number of the Review. Suggestions of this kind are invited and welcomed.

THE QUESTION BOX

Questions will be asked in one number of the Review and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

The following questions were asked in the April number of the Review.

(1) If an importer of free goods, under the tariff now in force, has an importation, of say, a car of anthracite coal, and has not proper customs invoice, is it necessary for him to prepare a bill of sight entry to obtain possession of the goods, and if so is it necessary to have him make a deposit in cash and write a refund claim for same when entry has been perfected?

(2) When a sales tax license holder removes his manufacturing plant and office to another port, what procedure shall be taken to have the license transferred?

(3) Is a Customs officer, at any time, empowered to open for appraisal and examination, a Registered Parcels Post package, without previously asking the consent of the addressee?

(4) Under which tariff item should sheets of music, with instructions printed thereon, be assessed?

The answers are:—

(1) The law requires that goods imported into Canada shall be accompanied by properly certified invoices, and in Sections 26, 31, 32 (Part 1), and 114 of the Customs Act it will be noted that no distinction is made between dutiable and non-dutiable goods in this respect.

In cases where properly certified invoices are not available upon the arrival of "In Bond" goods and an importer desires to take immediate delivery of the goods, he may do so upon passing a Sight Entry for the goods and paying the deposit called for by the Sight Entry as a result of an examination and appraisal of the goods. The deposit shall be the sum of money sufficient in the judgment of the Collector or Officer to pay the duty on the goods, and if the goods appear to be free —(but as this fact is confirmed by the production of certified invoices) a sufficient deposit should be taken to require the production of proper invoices.

When properly certified invoices are subsequently produced to cover goods which have been accounted for on a Sight Entry, a Perfecting Entry may be made and a refund of any excess duty and tax, or the whole amount of the deposit in cases where the goods are not dutiable or taxable, applied for in the usual manner.

(2) If a firm removes its manufacturing plant and office from Port (A) to Port (B) the Collector of National Revenue at Port (A) will furnish the Department with full particulars of the change, stating whether or not the removal constitutes a change of ownership and give a list of the payments made by the licensee, while operating under sales tax license at his port; or,

If the books of the firm have been previously audited by Excise Tax auditors the list shall cover the payments made since the date of the last audit and show unpaid assessments, if any.

After receipt of the above report the Department will indicate to Collectors at both Ports the further procedure to be followed.

Due to several factors which are involved, the Department must deal with each case as the circumstances warrant.

Note.—In cases where the plant is moved, but the office remains as formerly, the license will continue in the Port where the office is located.

(3) Departmental Memorandum No. 955-B, page 4, section 20, provides that letters or parcels which are sealed or otherwise fastened so that their contents cannot be examined without breaking the seals, coverings or fastenings, cannot be opened except under authority from the party to whom addressed.

(4) Printed music lesson sheets having music printed on one side and non-advertising instructional matter printed on the other side, are classified for duty purposes under

tariff item 182. Printed examination sheets containing questions on music with spaces provided for recording answers to the questions are, however, classified for duty purposes under tariff item 181, in accordance with the Board of Customs decision set forth in Appraisers Bulletin No. 2306, on printed examination booklets.

The following questions will be answered in the next number of the REVIEW.

(1) Was the late Sir Wilfrid Laurier at one time Minister of Inland Revenue?

(2) What memorandum of the Department deals with the issuing of licenses to Customs House Brokers? Must all such brokers be British subjects?

(3) What are the regulations covering the sale of unclaimed goods at ports?

(4) In what memorandum or circular are the regulations respecting vinegar factories to be found?

REGARDING SUPERANNUATION

The following questions were asked in the House of Commons recently:—

1. Are the dependent sisters of a collector of customs who paid into the superannuation fund for a period of thirty-five years, up to time of his death, entitled to a pension?

2. If not, can they recover moneys which have been paid into the superannuation fund?

The Minister of Finance replied:—

1. No.

2. With reference to the Civil Service Superannuation Act (Cap. 24, R.S. 1927) such dependents would, on the death of the contributor while in the civil service, be within the class of persons to whom the governor in council may grant an amount not exceeding the amount of the contributions made by the contributor.

There are still contributors to the superannuation fund established under Part I of the Civil Service Superannuation and Retirement Act (Cap. 17, R.S. 1906), who did not elect to become contributors under the Civil Service Superannuation Act. There is no provision under the former Act for paying to the dependents of a contributor any portion of his contributions.

MINISTERIAL ORDER

Collectors of National Revenue, Customs Division, have been advised by Circular that, on and after June 1, 1928, the following Ministerial order of the Department of Agriculture will be effective:—

The importation or introduction into Canada of merchandise packed in hay, straw, or any other raw product of the soil, is prohibited from all countries except the United States of America, New Zealand and the Union of South Africa, unless:—

(1) Such merchandise is accompanied by a certificate signed by a properly qualified and authorized government veterinary officer of the country of origin to the effect that the packing has actually been effectively disinfected by being placed loosely in an airtight compartment, the temperature of which was maintained at not less than 65° F. (190° C.) and spraying over and into the packing ten fluid ounces of formaldehyde solution (containing not less than 37 per cent formaldehyde by weight) for each 1,000 cubic feet of space in the compartment which was immediately closed, and kept closed for not less than eight hours.

(2) Such shipments have been disinfected at a fumigation station maintained by this Department in Canada at a cost to the shipper, or importer, of fifty cents per package, of one hundred pounds, or under, or ten cubic feet or under, and one dollar per package over one hundred pounds in weight, or over ten cubic feet.

Properly qualified and authorized veterinarians are those whose names have been forwarded to the Veterinary Director General of the National Governments of the countries of origin.

The latest definition of a parasite is the man who walks through a revolving door without doing his share of pushing. And the man is certainly a seeptic who sees twenty people waiting for the elevator in the Connaught Building and then goes and presses the button.

Set-O-Type, per illustration, a machine for setting type for use in Multigraph printing machine, tariff item 441. Multigraph type for use in the Set-O-Type Machine, tariff item 340.

Readybuilt Fireplace or Mantel, per illustration, from Readybuilt Products Co., Baltimore, Md. Tariff item 519.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

MARCH—APRIL

ADDITIONS

Nova Scotia

Halifax: E. G. Lovett, Messenger.

North Sydney: Terence Ryan, Customs Excise Enforcement Officer.

New Brunswick

Bathurst: A. E. Landry, O.A.S., Customs Excise Examiner.

St. John: Geo. Hampton, G. Hennessey, Customs Excise Enforcement Officers.

St. Stephen: A. J. Saunders, O.A.S., Customs Excise Examiner.

Quebec

Athelstan (Trout River): Leopold Leduc, Customs Excise Examiner, Limited Service Outport.

Montreal: Noel Boucher, Customs Guard; J. Cacchione, Clerk, Grade 1; Adelard Cardin, Rodrique Desilets, G. J. M. Dontigny, Michael Enright, Albert Faucher, Gaston Laporte, J. D. Larivee, P. K. Morgan, O. W. Petit, C. E. Rivard, Joseph Rousseau, Raoul Rousseau, R. M. Rousseau, R. L. Terroux, Wilfrid Tremblay, Customs Guards.

Quebec: F. Blouin J. A. Giroux, O.A.S., C. E. Leclerc, C. A. Racine, L. P. Roberge, J. J. R. Rouleau, Customs Excise Examiners.

St. Armand (Philipsburg): Egide Campbell, Customs Excise Examiner, Limited Service Outport.

St. John's (Lacolle): J. C. S. Chenail, Customs Excise Examiner.

Ontario

Bridgeburg: O. W. Climenhaga, R. W. Everingham, J. A. Fraser, J. J. Loos, J. W. Murphy, Customs Excise Examiners.

Niagara Falls: C. L. Glynn, C. E. Moran, C. E. Nichols, F. L. Somerville, O.A.S., Customs Excise Examiners.

North Bay (Cobalt): S. M. Connelly, Customs Excise Examiner.

Orillia (Lake Joseph): John Hudson, O.A.S., Customs Excise Enforcement Officer.

Parry Sound (Key Harbour): A. E. Saltiel, Customs Excise Clerk.

Prescott: C. F. Freeman, Customs Excise Examiner.

Sault Ste Marie: (Thessalon): G. E. Trevelyan, Sub-Collector of Customs and Excise, Limited Service.

Welland (Port Colborne): L. Martindale, Customs Excise Examiner.

Manitoba

Winnipeg: H. Chambers, O.A.S., Geo. McKay, O.A.S., G. A. McLeod, O.A.S., Customs Excise Examiners.

Saskatchewan

North Portal: J. H. Brownlow, O.A.S., Customs Excise Examiner.

Prince Albert: G. H. McLeod, O.A.S., Customs Excise Clerk.

Regina: R. A. Johnson, Customs Excise Clerk; D. M. Seaby, Customs Excise Clerk.

Administrative

Board of Customs: J. Ostiguy, A. P. Rouleau, R. P. Williamson, Clerks, Grade 2.

Inspection: H. P. May, Clerk, Grade 2.

Preventive Service: Miss M. E. Baldwin, Stenographer, Grade 1; Corporal H. J. Clark, Customs Excise Enforcement Officer.

Special Preventive Service: James Gibbon, Special Customs Excise Enforcement Officer; W. S. Hynes, Customs Excise Enforcement Officer; Charles Lagace, Rosario Rehel, Special Customs Excise Enforcement Officers; Miss R. M. Stremer, Stenographer, Grade 2; Wm. Stright, Master, Patrol Boat *Whippet*.

DEDUCTIONS

Nova Scotia

Lunenburg (Petite Riviere): Solomon Falt, Customs Excise Enforcement Officer.

New Brunswick

St. John: A. P. Trecarten, Customs Excise Examiner.

Quebec

Beebe Junction: D. F. Moranville, Customs Excise Examiner.

Quebec: L. P. Bolduc, Customs Excise Clerk. (Riviere du Loup): G. A. Binet, Customs Excise Examiner, Grade 1 Outport.

St. Johns: J. R. Laberge, Customs Truckman; (St. Andre Road): R. Boudreau, Customs Excise Enforcement Officer.

Valleyfield: J. O. Corbeille, Customs Excise Examiner.

ONTARIO

LONDON: A. M. Quick, Customs Excise Clerk.
NORTH BAY (Cobalt): Vivian Hylands, Customs Excise Examiner.
OTTAWA (Mattawa): J. V. Bourke, Sub-Collector of Customs and Excise, Grade 1 Outport.
PARRY SOUND (Byng Inlet): A. B. Pickard, Sub-Collector of Customs and Excise, Limited Service.
PRESCOTT: W. C. Brown, Collector of Customs and Excise, Grade 3.
SAULT STE. MARIE (Thessalon): M. P. McGuire, Sub-Collector of Customs and Excise, Limited Service.
TORONTO: J. W. Cleary, Clerk, Grade 1; Miss J. M. Sullivan, Customs Express and Postal Cashier.

MANITOBA

WINNIPEG: B. Pyzer, Customs Excise Examiner.

BRITISH COLUMBIA

NEW WESTMINSTER: J. C. Burkett, Customs Excise Examiner.
PRINCE RUPERT (Pearl Harbour): R. Wiggins, Customs Excise Enforcement Officer.
VANCOUVER: Walter Gilbert, R. B. Stuart, Customs Guards.

ADMINISTRATIVE

INSPECTION: W. J. Baron, Clerk, Grade 2.
PREVENTIVE SERVICE: Sergeant B. G. Meyrick, Customs Excise Enforcement Officer; F. L. Riou, Special Customs Excise Officer, Grade 1.
SPECIAL PREVENTIVE SERVICE: Miss M. Beauregard, Typist; R. McLean, Master, Customs Patrol Boat *0-29;* J. A. G. St. Pierre, Special Customs Excise Enforcement Officer.

PROMOTIONS

ONTARIO

GALT: W. J. Veitch from Cashier and Computing Clerk to Collector of Customs and Excise, Grade 3.

MANITOBA

WINNIPEG: Harry Ashmore from Express and Postal Computing Clerk to Customs Express and Postal Cashier; R. D. Lovesey from Clerk, Grade 1 to Customs Truckman.

ADMINISTRATIVE

BOARD OF CUSTOMS: A. J. Patterson from Clerk, Grade 4, to Senior Customs Excise Checking Clerk; D. H. Purcell from Clerk, Grade 2, to Office Appliance Operator, Grade 3.

INSIDE SERVICE: C. M. McConnell from Clerk, Grade 2, to Office Appliance Operator, Grade 3; Miss M. E. Wilson from Clerk, Grade 4, to Senior Customs Excise Checking Clerk.

PREVENTIVE SERVICE: J. C. Barton from Assistant Inspector of Customs and Excise to Division Chief, Customs Excise Preventive Service, Grade 1; Miss L. H. Bennett from Stenographer, Grade 2 to Stenographer, Grade 3; H. L. Carson from Assistant to Chief, Customs Excise Preventive Service to Superintendent of Coast Guard Services; G. B. Fowler, from Principal Clerk to Division Chief, Customs Excise Preventive Service, Grade 2; G. E. M. Hunter from Assistant to Chief, Customs Excise Preventive Service to Chief Clerk; W. A. Jacques, from Special Customs Excise Officer, Grade 2, to Special Customs Excise Officer, Grade 3; C. A. James, from Customs Excise Enforcement Officer to Special Customs Excise Officer, Grade 3; A. S. Kenney, from Clerk, Grade 4, to Principal Clerk; G. C. King from Stenographer, Grade 2, to Clerk, Grade 4; J. H. H. Langevin from Customs Excise Enforcement Officer to Special Customs Excise Officer, Grade 2; A. C. Moore, from Special Customs Excise Officer, Grade 2, to Assistant Inspector of Customs and Excise; U. Paquette, from Special Customs Excise Officer, Grade 2, to Assistant Inspector of Customs and Excise; S. J. Plunkett from Clerk, Grade 2, to Clerk, Grade 4; W. H. Stubbs from Customs Excise Examiner to Special Customs Excise Officer, Grade 3; L. H. Taylor, from Principal Clerk to Head Clerk; Mrs. M. A. White, from Special Customs Excise Officer, Grade 1, to Clerk, Grade 4; Angus Young, from Assistant Inspector of Customs and Excise to Special Inspector of Customs and Excise.

TRANSFERS

H. E. Blois from Customs Excise Examiner, Portage La Prairie, Man., to Customs Excise Examiner, Winnipeg, Man.

PROMOTIONS AND TRANSFERS

L. H. Hall, from Customs Excise Clerk, Moose Jaw, Sask., to Special Customs Excise Officer, Grade 3, Preventive Service.

E. B. Hyatt, from Customs Excise Clerk, Saskatoon, Sask., to Special Customs Excise Officer, Grade 3, Preventive Service.

J. L. McCullough, from Computing Clerk, Ottawa, Ont., to Special Customs Excise Officer, Grade 3, Preventive Service.

J. A. Olivier, from Special Exciseman, Grade 1, Berthierville, Que., to Special Exciseman, Grade 3, Sorel, Que.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF APRIL, 1927 and 1928

—	1927	1928	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	12,455,966 66	13,473,948 53		
Less Refunds and Drawbacks	1,036,589 21	891,434 29		
Net	11,419,377 45	12,580,514 24		1,161,136 79
Excise Taxes	5,837,847 90	2,730,640 13		
Less Refunds and Drawbacks	79,871 72	57,264 67		
Net	5,757,976 18	2,673,375 46	3,084,600 72	
Excise Duties	3,363,871 03	4,324,120 10		
Less Refunds and Drawbacks	44,344 05	55,346 55		
Net	3,319,526 98	4,268,773 55		949,246 57
Sundry Collections—	92,408 45	85,290 17		
Less Refunds and Drawbacks	Nil	5 00		
Net	92,408 45	85,285 17	7,123 28	
Net Totals	$20,589,289 06	$19,607,948 42	$3,091,724 00	$2,110,383 36
Net Decrease			981,340 64	

INCOME TAX DIVISION

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF APRIL, 1927 and 1928

—	April, 1927	April 1928	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	3,235,701 40	5,163,844 63		1,928,143 23

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTHS OF APRIL, 1927 AND 1928

	April, 1927		April, 1928	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		77,337,964		58,974,315
Total Exports (Foreign Produce)		1,066,443		1,480,108
Principal Items of Exports:—				
Wheat ..... Bush.	20,181,762	26,428,684	8,360,901	11,418,197
Newsprint ..... Cwt.	2,468,972	8,055,336	2,800,211	9,068,396
Planks and boards ..... Mft.	119,411	3,304,771	99,154	2,618,607
Wood Pulp ..... Cwt.	938,023	2,656,240	1,132,204	3,013,864
Wheat Flour ..... Brl.	415,209	2,701,518	609,372	3,698,833
Fish ..... Cwt.	95,289	1,263,404	116,738	1,003,223
Cheese ..... Cwt.	11,169	223,500	6,681	160,630
Automobiles and parts ..... $		2,475,397		1,850,457
Furs ..... $		2,030,829		1,567,316
Meats ..... Cwt.	90,996	1,581,786	62,870	1,101,498
Imports entered for Consumption—Free goods		24,091,557		25,430,262
Imports entered for Consumption—Dutiable goods		50,206,071		53,040,927
Total Imports entered for Consumption		74,297,628		78,471,189

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTHS OF MARCH AND THE TWELVE MONTHS ENDED MARCH 1927 AND 1928 (revised totals)

	March, 1927	March, 1928
	$	$
Total Exports (Canadian Produce)	105,605,107	106,974,564
Total Exports (Foreign Produce)	1,612,726	2,172,186
Imports entered for Consumption—Free goods	37,557,624	39,746,121
Imports entered for Consumption—Dutiable goods	73,059,553	80,671,906
Total Imports entered for Consumption	110,617,177	120,418,027
	12 months ended March, 1927	12 months ended March, 1928
	$	$
Total Exports (Canadian Produce)	1,252,157,506	1,228,207,606
Total Exports (Foreign Produce)	15,415,636	22,248,691
Imports entered for Consumption—Free goods	370,995,492	398,906,238
Imports entered for Consumption—Dutiable goods	659,897,013	710,013,570
Total Imports entered for Consumption	1,030,892,505	1,108,919,808

JUST AS GOOD TO-DAY

THE following, taken from Instructions for officers of Her Majesty's Customs, approved by Order in Council 14th June, 1875, are as pertinent now as on the day they were issued, and should be observed by all National Revenue employees:—

It is the imperative duty of all officers to demean themselves with civility to all persons with whom they have any intercourse in the execution of their official duty.

Indulgence in intoxicating drinks and the use of profane or otherwise offensive language will be regarded as among the most serious derelictions of duty.

No officer is allowed to interfere in political questions, either local or general.

All officers, whether appointed by Commission or otherwise, are legally officers for the protection of the revenue, and as such should use their utmost vigilance to prevent and detect any or every violation of the Customs Laws.

Printed by F. A. ACLAND, King's Printer, Ottawa, Canada

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JUN 18 1928
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The National Revenue Review

Connaught Building, Ottawa, Headquarters of the National Revenue Department

June, 1928

Vol. 1 — No. 9

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
THE HONOURABLE W. D. EULER, P.C., M.P.

Minister's Secretaries { WM. IDE. / DAVID SIM.

Commissioner of Customs, R. W. BREADNER.
Commissioner of Excise, G. W. TAYLOR.
Commissioner of Income Tax, C. S. WALTERS.
Assistant Commissioner of Customs, C. P. BLAIR.

BOARD OF CUSTOMS

R. W. BREADNER *(Chairman),* Commissioner of Customs.
G. W. TAYLOR, Commissioner of Excise.
C. S. WALTERS, Commissioner of Income Tax.
C. P. BLAIR, Assistant Commissioner of Customs.
J. A. RUSSELL, Commissioner of Tariff.

Secretary, R. B. McDOUGALD.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. 1 **OTTAWA, JUNE, 1928** **No. 9**

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

IN THIS ISSUE

Income Tax Division Changes
Details of reorganization of staff

New Boat for Preventive Service
Craft shows speed on trial trip

Customs-Excise Work at Victoria
Illustrated review of many activities

Trade Summary for May

More Examination Questions

Customs, Excise and Income Tax Revenue

Here and There, Departmental Rulings, Question Box, Just Among Ourselves, The Family Album, Letter Bag

A Familiar Friend

THAT the REVIEW is proving to be a welcome and friendly link between headquarters at Ottawa and the outside service of the Department of National Revenue is indicated by the many expressions of appreciation received, some of which find their way to the *Letter Bag*, from time to time. Typical of these is one from the Collector of a little port in Nova Scotia, which reads in part:—

"The REVIEW is rapidly becoming a familiar friend in whom we can confide. It helps each officer to do his best and to consider the other fellow, for now we are in a better position to know with what he has to contend. This is all very helpful."

For the open discussion of vexing problems, and the imparting of useful and friendly information of the Department's varied activities, the REVIEW was brought into being. Its usefulness is increasing rapidly, and it is endeavouring to give to the press and public generally, as well as to the staff, a "close-up" view of what is being accomplished and planned by the Department, which is the main revenue collecting agency of the Dominion.

Corrected Figures

THE amount collected under the Income War Tax Act, 1917, by the London District for the fiscal year 1927-28, was $4,941,032.60. In the statement of collections by districts which appeared in the May number of the *Review*, a typographical error crept in and London was credited with $44,941,032.60. The London district is a flourishing one but scarcely to that extent. The total collections by districts of $56,570,972.10 for the past fiscal year were correct.

Good Work

THE following is typical of the work performed by the Preventive Service, day in and day out, in fair or stormy weather.

Captain McGinnis and the crew of the Customs Patrol Boat *Bristle* participated in an exciting night chase of a liquor-laden speed launch in Saint John Harbour recently. The launch was first noticed by the patrol boat near Partridge Island and a stern pursuit ensued in the darkness, the launch being finally beached and abandoned by those aboard and set on fire on the verge of the swirling eddies of the Reversing Falls. With the assistance of the Saint John fire brigade the flames were extinguished and Captain McGinnis found the launch was loaded with liquor. Launch and cargo were placed under seizure. In all, 466 bottles of whiskey and 720 gallons of alcohol were unloaded and removed for safe keeping.

Important Income Tax Decision

A RULING issued recently by the Income Tax Division of the Department, is of particular interest to persons engaged in farming and live stock raising. The following method of assessment for income tax purposes may be substituted in place of a cash basis, which has invariably been used in the past:—

The net income may be arrived at by taking into account the inventories of grain, live stock, etc. at the commencement and end of the taxation year. This will relieve the taxpayer from the burden of being assessed in any one year on something which may have been produced over a number of years.

In cases where it is difficult to arrive at actual inventories, the recommendation of the inspector in respect thereof should be forwarded to the Department for consideration.

This ruling will apply to 1927 taxation period, and to returns of any previous period not yet assessed.

The First Civil Servant

WHO was the first Civil Servant in Canada? This question was put to the Editor recently and he started a quest for the information.

The first Government in Canada was ordained by Louis XIV of France on March 27th, 1647, and consisted of the Governor, the Superior of the Jesuits and the Commandant or local Governor of Montreal. This was called the Council of Quebec, was to to meet at Quebec, and appoint a secretary to take charge of all papers, records and public documents. The secretary apparently was the first Canadian Civil Servant. As there is no record of a Civil Service Commission existing in those far off days, it is not known definitely if this gentleman had to pass a competitive examination, or if he was chosen from the locality in which the vacancy arose.

The expenses of this Council were paid out of the profits of the fur trade, this profit being the price paid for the furs at the company's official stores and the price obtained for the furs in France.

The next year, 1648, the Colonists petitioned Louis XIV that they be represented on the Council. The request was granted and the Council was made to consist of the Governor, the Superior of the Jesuits, the previous Governor, and two representatives of the people (three, if the previous Governor was not available), making five, three to be a quorum.

The Council ordered on December 16th, 1663, that merchants selling goods imported from France were permitted to charge 65 per cent advance over the selling price of the goods in France and out of this were to pay a revenue tax of 10 per cent on imports. This apparently was the first form of an import duty used in Canada.

At this period, the importation was prohibited, even from France, of hats, caps, coats, stockings or shirts.

There was also an export tax of 25 per cent on beaver skins, 10 per cent on moose skins and the whole product of the trading post of Tadoussac. This export tax was "farmed out" to individuals or companies who collected the revenue and paid a fixed sum to the Council.

At this time industry and trade consisted of three main branches; merchants importing goods from France and selling them to the colonists, settlers' trade with the merchants in natural products, and the trade with the Indians.

Perhaps some reader of the *Review* who is a student of Canadian history will supplement these random notes concerning the days that are gone?

To Promote Efficiency

IN addition to other reports received by the Department, each Collector and each Inspector is required to report on the officers at the various ports and outports under his supervision, at least once a year.

Collectors are required to forward to the Department a report on their staff in January each year. In this the services of every officer are rated as "Extra", "Good", "Fair" or "Blank", as the case may be.

Each Inspector, at the time of his inspection, also forwards a statement of the staff of the Port or Outport. In this each officer's services are rated as "Excellent", "Very Good", "Good", "Fair", or "Unsatisfactory."

Heretofore, when an officer's services were reported as lower than "Good", the Department did not always take any action (other than to withhold annual increase if the maximum salary had not been reached), until a special report was received showing such services to be unsatisfactory and recommending dismissal or retirement. The officer, except in cases where special reports were received, was not notified of his rating. With the object of building up a good personnel of qualified and competent officers, the Department will, in future, actively follow up the reports where officers are stated not to be rendering efficient service. It would appear that definite action should be taken in cases where an officer's services are inefficient.

When an officer's services are reported lower than "Good", the Department will in future notify him that he will not be entitled to increase in salary or promotion while so rated, and also that all employees are required to render satisfactory and efficient service.

Should an officer's services continue to be classified as "Fair", he will be warned that he is required to render efficient service; a further report will be obtained in six months giving full details, and if the officer is still rated as "Fair" he will be informed that unless a marked improvement is shown he cannot expect to be retained in the Service.

When an officer's services are reported as "Unsatisfactory" or "Blank", this being even lower than "Fair", the Department will notify him of the fact, with a definite warning that, unless prompt improvement is shown, his employment will not be continued, and another detailed report concerning him will be obtained, say after a lapse of six months.

Veteran Officer Passes

IT is with sincere regret that the death is recorded, following a short illness, of James Herbert Johnston, Chief Clerk, Supplies Branch of the Department. The late Mr. Johnston, who died on May 21, was one of the veteran officers, entering the Customs service as Sub-Collector at Grafton, Ontario, in November, 1896. When the Statistical Branch was organized and officers were recruited from various ports to form the nucleus of a staff, Mr. Johnston was transferred to headquarters at Ottawa in January, 1902. For the past twenty years he was connected with the Supplies Branch, and on the death of A. C. Bleakney was promoted to be Chief Clerk, in September, 1926.

Deceased was born at Grafton on May 21, 1869, and surviving him are his widow, son James, and daughter Grace. His passing leaves a gap in departmental ranks and is deeply regretted by his confreres, for he was a kindly and considerate man, and a very capable, loyal and conscientious official.

HERE AND THERE

A good motto for National Revenue officers is to be found in the words of Bacon:—"The mould of a man's fortune is in his own hands."

With the approach of the holiday season the great outdoors is calling insistently, and the trout are rising to the fly (occasionally). Old Isaac Walton spoke truly when he said: "We may say of angling as someone said of strawberries: 'Doubtless God could have made a better berry, but doubtless God never did'; and so (if I might be judge) God never did make a more calm, quiet, innocent recreation than angling." But a four pound black bass on light tackle, leaping for life, is not conducive to calm and quiet, and when he gets under the boat and fouls the line on a sunken log the comments of the fisherman are apt to be more expressive than innocent.

The Editor is indebted to G. A. Allen, Collector, and Registrar of Shipping at Vancouver, for the following notes: The Registration of Shipping Office at Vancouver is a place of interest to the public. Many relics are displayed on the walls, such as the name boards from the *Maid of Orleans* (now *Old Maid No. 11* of Vancouver) and the *Lady Mine* (renamed *Noble*) recently wrecked with the loss of four lives on Esealante Reef. There may be seen a walking cane with copper fastenings set in the teak timbers of the ss. *Beaver*, the first steamship to ply this coast, which was built at Blackwall, in East London, England, 1835, and sailed around the Horn to Vancouver the following year; also a fine photo of the wreck as she lay on the rocks at Brocton Point in 1888. Other photographs and curios of interest are rifle shells and a piece of the keel of the Auxiliary Schooner *Maud*, after Amundsen's return from the Arctic; a fragment of the aluminium frame and silk cover of the *Norge*, the airship which crossed the North Pole in 1926, picked up in Teller, Alaska; a piece of camphor wood from the Chinese Junk *Amoy*, which was built and sailed by Captain Waard to this coast from Shanghai with a Chinese crew because he could not get passage for himself and his Chinese wife and son.

June, the sixth month of the year, was the fourth in the old Latin calendar. Originally it consisted of twenty-nine days, but was lengthened to thirty days by Julius Caesar. Those old chaps were always adding a day or two, or chopping one off to suit themselves. It was their favourite pastime. The origin of the name is in doubt. The goddess Juno and the Consul Junius Brutus are chiefly favoured, but there is nothing on record, particularly from Juno, to enable the point to be settled satisfactorily. Probably neither deserves the honour, and the name June has an agricultural referenee and originally denoted the month in which crops grow. It is the month of romanee and roses, of golden sunshine and day dreams, when the songs of the birds vie with the organ strains of "Here Comes the Bride." In the National Revenue Service, June is a month of great activity. The tourist tide sweeps in and constant care must be exercised to ensure that these welcome visitors are dealt with promptly and considerately on their entry. And what is more rare than a June day in this fair northern land?

> It is the month of June,
> The month of leaves and roses,
> When pleasant sights salute the eyes,
> And pleasant scents the noses.

And if the pleasant seents which salute the noses of Examining officers are chiefly those of gasoline, it all comes in the day's work.

The Department is having prepared a stamp of new design to be used by licensed cigar manufacturers on packages containing 3-cigars.

The new stamp is to be of the same size and general design as those recently issued of the denominations 4, 5, 6 and 10 and it is expected will be ready for distribution the last week of June.

INCOME TAX DIVISION REORGANIZATION

Changes and Improvements made During Past Fiscal Year

DURING the past fiscal year a general re-organization of the Income Tax Division has been in progress, and many improvements instituted by the Commissioner, C. S. Walters. The undermentioned changes have been made in the Head Office administration during the year:—

Assistant Chief Auditor R. Sharp, transferred to Inspection Department.

T. W. Bullock, Supervisor, placed in control of the Audit Department.

Accounting Department: This Department has been placed under the direction of H. McLaughlin. A new accounting system has been installed giving better control with the Inspectors offices and resulting in considerable saving of labour. A new system of receipting assessment forms has been adopted.

Collection Department: The staff has been augmented and a proper system of collections laid down for the guidance of district offices. During the year 999 Judgments have been taken against delinquent taxpayers claiming taxes of $754,841.02. Demands upon taxpayers under Section 26, which demand has the effect of a statutory garnishee, numbering 1,676 were issued for amounts totalling $418,891.52.

Legal Department: Re Appeals—Fiscal period 1927-28.

As at March 31, 1927, there were 326 appeals on hand.

There were 172 received during the year.

Of these 338 were disposed of without going to formal trial and 4 by going to trial. Eight are ready to set down for trial in the Exchequer Court and 149 are yet to be dealt with. Of the 4 heard judgment was rendered in favour of the Crown on all points.

Tax Roll Department: The work of this Department has been brought up to date. This Department looks after prosecuting of delinquents and during the fiscal year ended March 31, 1928, there were convicted and fined for failure to file returns 505 persons. Fines paid were $15,803.31. In addition to these prosecutions a corporation was fined in Police Court in the City of Toronto for the sum of $3,000 for making a fraudulent return.

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Outside Organization

It was found necessary to re-organize the Chief Inspector's Branch after the death of the late R. G. Graham. R. Sharp was appointed Chief Inspector, H. C. Hogarth, Assistant Chief Inspector. General Inspections of nearly every office in Canada have been completed and it has been found necessary to make certain changes in the outside offices as follows:

Halifax: W. G. Kent, promoted to Inspector from Assistant Inspector.

H. D. Creighton, promoted to Assistant Inspector from Accountant.

Quebec: Napoleon Lavoie, appointed Inspector of Income Tax.

Belleville: A. A. McGrory (Hamilton) transferred to Belleville and promoted to Inspector of Income Tax from Assessor.

S. J. Gilmore, promoted to Assistant Inspector from acting Inspector.

Hamilton: W. J. Callaway, promoted to Inspector of Income Tax from Chief Assessor.

F. C. Ball, promoted to Chief Assessor from Accountant.

J. W. Sheppard, promoted to Assistant Chief Assessor from Accountant.

Fort William: William T. Young, appointed Inspector of Income Tax.

Regina: George A. Scott, appointed Inspector of Income Tax.

Saskatoon: Formerly a sub-office of Regina made a principal office. C. H. Ayton promoted from Assessor to Inspector of Income Tax.

Prince Albert: D. A. Henderson being superannuated.

Edmonton: Formerly a sub-office of Calgary made a principal office, for the northern part of the Province of Alberta. C. S. Kilgour promoted from assessor to Inspector of Income Tax.

Calgary: C. Alexander promoted from Assistant Inspector to Inspector of Income Tax.

D. C. Craig promoted from Assessor to Assistant Inspector.

Lethbridge Sub-Office of Calgary: F. A. Roberts promoted from Assessor to Assistant Inspector.

Vancouver District: Prince Rupert sub-office closed and Assistant Inspector Stevens moved from Prince Rupert to Victoria.

A regular system of inspection has been inaugurated. Cashiers, mail clerks and collection clerks are bonded and wherever found necessary, trained accountants have been engaged to supplement the assessing staff.

FAST BOAT FOR PREVENTIVE SERVICE PATROL

New patrol boat *Despatcher* built for the Preventive Service. This photograph was taken on her trial trip.

ONE of the latest additions to the number of patrol boats operated by the Customs-Excise Preventive Service, is the *Despatcher*, which had her trial trips recently and is now operating in the straits between Vancouver and Victoria. The *Despatcher* was built in North Vancouver, and her dimensions are:—length 49 feet, beam 10 feet 6 inches, draught 4 feet. She is equipped with two 290 h.p. motors. On her trial trip the *Despatcher* made a speed of 28·7 miles per hour, and it is expected that when the engines get worn in her speed will exceed 30 miles. The new patrol boat is in charge of Captain M. F. MacDonald, and is manned by a crew of four. She is fully equipped for patrol duty and carries a machine gun, powerful searchlight, etc.

Latest figures covering the work of the Customs-Excise Preventive Service for April, the first month of the present fiscal year, show 154 Customs seizures, with proceeds of $49,891, and 126 Excise with proceeds of $10,193. For the corresponding month of the past fiscal year, the figures were 115 Customs seizures, proceeds $34,829, and 92 Excise, proceeds $12,170. The total seizure proceeds for April, 1928, were $60,084, and for April, 1927, $46,999.

PRESS COMMENT

The following editorial comments, taken at random from the newspapers, concerning the advertising campaign made by the Department to remind all and sundry that Income Tax returns had to be made by April 30th, 1928, show the way in which this new departure was received by the press. Under the heading *Well Done, Mr. Euler*, one newspaper said in part:—

Hon. W. D. Euler, Minister of National Revenue, has added new weight to the truth of the dictum that it pays to advertise. In the press yesterday was published his statement that the income tax returns on May 1 had increased by more than $14,000,000 over those of the previous year. The application of the method of newspaper publicity to the collection of national revenue was probably a very radical suggestion when it was first mooted by the Minister. But wisdom in this case has been very well justified in her children, and Mr. Euler's courage in adopting the art of advertising to increase the returns is to be commended. Tens of thousands of persons throughout the Dominion of Canada have read the advertisements, and have been persuaded to fill out their returns and make their payments before the time limit expired. The policy of the Minister has been abundantly vindicated.

The following comment appeared in the Ottawa *Journal* under the heading *Income Tax Collections*:—

Mr. Euler, Minister of National Revenue, announces that income tax collections thus far in the fiscal year total $23,000,000 as compared with $9,000,000 collected during the same period last year. The gain—$14,000,000—is an extraordinary one. It reveals, undoubtedly, an increased activity and efficiency in the Department of National Revenue. Canadians are being educated into making prompt, correct and honest income tax returns, and would-be slackers are being taught that attempts at evasion do not pay.

THE FAMILY ALBUM

On October 1, 1927, the audit and collection of excise taxes became separate units, operating under the direction of the Commissioner of Excise. C. M. Ingall was placed in charge of the Collection unit, with the title of Dominion Inspector of Excise Tax Branch. Mr. Ingall was appointed to the

C. M. Ingall

Inland Revenue Service in 1920, and when that Department was merged with the Customs he was made Assistant Inspector, and later Special Inspector.

During the period of the war Mr. Ingall rendered distinguished service overseas, and on his return to Canada was promoted to be Chief Inspector of Pay Services, which position he occupied until, and during demobilization.

VICTORIA AN OLD ESTABLISHED PORT

Survey of Shipping and Customs-Excise Activities of Western Gateway

VICTORIA, Canada's western gateway from and to the great Pacific trade routes, between the Orient, Antipodes and Europe, is one of the oldest if not the oldest British port of entry on the Pacific Coast, having been established while Vancouver Island was still a Crown colony.

As far back at 1867 Victoria was a Port of British Registry. The first vessel registered there was the paddle steamer *Isabel* on 12th July, 1867. This vessel remained afloat until the year 1918 when she was broken up and dismantled.

Unusual Duties

In addition to the usual duties of a Collector of National Revenue, Customs and Excise divisions, in a Grade 5 Port, there are others performed by F. W. Davey, Collector at Victoria, not common even in seaports of the same grade.

Among them is the work pertaining to the pelagic sealing industry.

Skins taken and shipped through the port of Victoria under the terms of the Pelagic Sealing Treaty of 1911, for the past three years, amounted to 2,671 skins. As the supervision of seal skin shipments does not come within the scope of other ports, it might be interesting to refer to the conditions under which the skins must be taken.

The seals must be taken by aborigines dwelling on the Pacific Coast, who carry on pelagic sealing in canoes not transported by or used in connection with other vessels, and propelled by oars, paddles or sails, and manned by not more than five persons each, without the use of firearms; provided that such aborigines are not in the employment of other persons, or under contract to deliver the skins to any person.

The evidence required is in statutory form, and in addition the skins are examined by expert officers to determine whether taken by spear, club or firearm; if there is evidence of the use of firearm, the skin is seized.

Shipments of skins are made up and consigned by the shipper to various firms in the United Kingdom, who specialize in the treatment and dressing of the skins. Each shipment is covered by a certificate issued at the port by the Collector, to indicate that the skins represented therein have been properly taken, the said certificate accompanying the shipment.

Receiver of Wrecks

The Collector acts as Receiver of Wrecks to award salvage claims, and administer proceeds of sale of salvage, his jurisdiction extending over an ocean coastline of 200 miles "as the crow flies."

The skeletons of many ships are scattered on this coast. The principal wrecks handled in the past five years are those of: ss. *Santa Rita*, ss. *Tuscan Prince*, sch. *Riata*, ss. *Nitka*, ss. *Tatjana*, ss. *Hope*, ss. *Avro*.

The *Tatjana* and *Avro* were abandoned, but later salvaged with difficulty.

In addition to the principal casualties shown above, the Receiver is called upon to handle the disposition of all classes of wreck, such as small dinghys, launches, boom chains, tanks, and a varied description of cargo, found and held by the salvors. It sometimes happens that salvage award can be effected satisfactorily without friction between the owners and salvors. Where a dispute arises the Receiver adjudicates. Sometimes the owners of salvage are not found, in which case the Receiver sells the wreck and administers the proceeds, paying expenses and salvage charges.

Vessels on Register

Vessels on the register on 31st December, 1927:—444 ships: 138 sailing, 30,476 tons; 119 steam screw, 66,534 tons; 187 motor screw, 5,468 tons; total, 102,478 tons.

In addition to the registered vessels, approximately 1,000 gasoline screw vessels are enrolled or licensed at this port; these are pleasure or fishing vessels averaging about 5 tons each.

View of the inner harbour at Victoria, B.C., showing the wharves and shipping.

Long Room and Appraisers

The bulk of the clerical work of the port is, of course, done in the Long Room under the supervision of the Chief Clerk, D. Dewar.

One of the important divisions of the port is that of the Appraisers and the Gauger. F. A. Small is Appraiser in charge.

Sales Tax Work

Of the ordinary port work the collecting of Sales Tax was at the inception of the measure somewhat difficult. Records show that about two years after the Act came into effect there were on the list twenty active arrears, but that number was reduced gradually till in January, 1928, there were only three arrears on the list. This reduction was due in a large measure to systematic and persistent efforts on the part of officers of the Sales Tax Branch, and the further measures adopted by the Department to meet new conditions.

Revenue at Victoria

Customs-Excise revenue by months, as collected at the Port of Victoria for the fiscal year 1927-28 was:—

April—Import Duty, $175,088; Excise Taxes, $32,585; Excise Duty, $23,130; Sundry Collections, $1,374; Total, $235,180. *May*—Import Duty, $153,044; Excise Taxes, $68,382; Excise Duty, $12,572; Sundry Collections, $376; Total, $234,375. *June*—Import Duty, $159,786; Excise Taxes, $81,014; Excise Duty, $16,829; Sundry Collections, $1,919; Total, $262,549. *July*—Import Duty, $138,128; Excise Taxes, $67,493; Excise Duty, $19,387; Sundry Collections, $631; Total, $225,640. *August*—Import Duty, $178,711; Excise Taxes, $64,348; Excise Duty, $15,303; Sundry Collections, $10,111; Total, $268,474. *September*—Import Duty, $135,107; Excise Taxes, $60,304; Excise Duty, $12,034; Sundry Collections, $495; Total, $208,542. *October*—Import Duty, $213,413; Excise Taxes, $62,385; Excise Duty, $25,792; Sundry Collections, $3,119; Total, $304,711. *November*—Import Duty, $202,057; Excise Taxes, $57,647; Excise Duty, $19,960; Sundry Collections, $479; Total, $280,144. *December*—Import Duty, $172,423; Excise Taxes, $19,298; Excise Duty, $18,283; Sundry Collections, $274; Total, $240,279. *January*—Import Duty, $122,965; Excise Taxes, $11,904; Excise Duty, $9,409; Sundry Collections, $1,425; Total, $175,705. *February*—Import Duty, $166,018; Excise Taxes, $39,508; Excise Duty, $11,590; Sundry Collections, $201; Total, $217,318.

March—Import Duty, $147,626; Excise Taxes, $41,183; Excise Duty, $10,809; Sundry Collections, $6,718; Total, $206,337.

The total revenue collected was $2,859,260; made up as follows: Import Duty, $1,964,372; Excise Taxes, $666,657; Excise Duty, $195,102; Sundry Collections, $33,128.

Under the Port of Victoria there are eight outports, namely, Bamfield, Port Renfrew, Quatsino, Sidney, Ganges, Port Alice, Tofino, Ucluelet, and there was collected at these outports during the past fiscal year $59,951, making a total for Victoria and its outports of $2,919,211.

The staff of the Port of Victoria numbers 56 officers.

OUTSIDE WORK AND SHIPPING

THE outside work of the Port of Victoria and the shipping are under the Surveyor, C. A. Tervo.

The waterfront of the Victoria inner and outer harbours is about three miles long, but the port limits include the Esquimalt harbour, which can be reached by street railway three to four miles in length, or by a boat over a much longer stretch of water. The Albert Head and the William Head Quarantine Stations are included also. At the latter place 800 vessels were dealt with during the last calendar year by the Customs officer stationed there. When there are two or three ocean-going vessels in port, which happens frequently, the placing of examining officers where they are most needed is a daily problem.

Assignment of Officers

To more effectively prevent the smuggling and landing of narcotics, officers and guards are assigned to given stations, in connection with ships, according to plans previously prepared of the various docks and vessels. The stations are numbered, and specially written instructions are issued *re* the duties at each. On the following business day the Supervising Officer indicates the names of the various officers opposite numbers on a prepared form, showing the date, name of the ship, whether inbound or outbound, and forwards it to the Surveyor, who compares same with duplicate plans in his office, and knows exactly where each officer is stationed at a given time. This plan is found to be an incentive to officers to render efficient service and tends to uniformity and co-operation.

Shipping Summary

Summary of shipping during the fiscal year 1927-28, both foreign and coastwise is as follows:—

Vessels reported inwards from Foreign: 1,893 of a total registered tonnage of 3,425,071;
Vessels reported inwards coastwise: 3,005 of a total registered tonnage of 2,575,557;
Vessels reported outwards Foreign: 1,721 of a total registered tonnage of 3,196,338;
Vessels reported outwards coastwise: 3,203 of a total registered tonnage of 2,785,120.

1926-27 Summary

Vessels reported inwards from Foreign: 2,260 of a total registered tonnage of 3,436,771;
Vessels reported inwards coastwise: 4,042 of a total registered tonnage of 2,835,960;
Vessels reported outwards Foreign: 2,089 of a total registered tonnage of 3,303,775;
Vessels reported outwards coastwise: 4,250 of a total registered tonnage of 2,956,756.

Passengers and Baggage

During the calendar year 1927 the total number of passengers arriving from all sources, 362,000.

Of the above total 66,646 arrived from foreign ports with 196,375 pieces of baggage.

Baggage received under manifest, total—13,167 pieces.

Automobile Traffic

The total number of automobiles handled at the port during the calendar year ending December 31, 1927, was:—

Foreign automobiles inward 4,029, carrying 11,053 passengers; Foreign automobiles outward 5,137, carrying 14,609 passengers.

Canadian automobiles inward 534, carrying 1,430 passengers; Canadian automobiles outward 724, carrying 1,932 passengers.

Postal Parcels

The Postal Parcels branch of the port handled during ten months of the fiscal year 1927-28, 32,699 packages; during the same period of 1926-27, 31,769 packages were dealt with.

HOW SHIPPING IS ACCOMMODATED

Ogden Point Piers, outer harbour, Victoria, B.C.

VICTORIA has three excellent harbours; the Outer Harbour, comprising Rithet's wharves, with an area of 16 acres, and the Canadian National docks at Ogden Point (these covering some 30 acres); the Inner Harbour and Esquimalt Harbour, 940 acres in extent. The Outer Harbour and Esquimalt are used chiefly by ocean-going ships, the Inner Harbour by coastwise vessels. There is sheltered anchorage also in the Royal Roads off the entrance to Esquimalt Harbour. The Outer Docks are able to berth the largest vessels, and it is possible for all to enter and leave under their own steam.

Berthing Facilities

The Ogden Point docks have two piers, protected by a granite block breakwater 2,750 feet long. One side of the pier, nearest the breakwater, is 1,000 feet in length; the other side, and the sides of the adjoining piers are each 800 feet. The width of each pier is 250

feet, separated by a minimum depth of 38 feet at low tide. These piers have a warehouse space of 180,000 square feet. All berths on Pier A are fitted with floating fender logs and the corners of both piers with spring buffers. Both piers are constructed of solid stone and cement and there is berthage for eight ocean-going vessels. Besides other merchandise, over 12,000,000 feet of lumber was shipped from the Ogden Point docks during the last twelve months.

Rithet's Wharf, the other section of Victoria's Outer Harbour, comprises three wharves, with from 27 to 33 feet of water. No. 1 Wharf has a length of 688 feet by 100 feet wide and a shed 541 feet by 60 feet, with a carrying capacity of 16,000 tons. At the ends of the sheds are open spaces for rough freight, of 58,000 feet and 10,500 feet. Five slips give facilities for handling cargo through the ships' ports. No. 2 Wharf is 1,050 feet in length by 125 feet in width, with shed 818 feet in length, varying in width from 59 to 90 feet, floor area, 68,000; carrying capacity, 13,000 tons; open space at ends of shed, 21,500, and 18,000 for rough freight; depth of water, 31 feet, space between wharves, 190 feet. There is also berthage of 300 feet frontage, where small vessels can be made fast in 25 feet of water, and two sheds, respectively of 20,100 feet, storing about 4,000 tons, and 8,000 feet, storing 1,800 tons.

SPIRITS AND TOBACCO

Excise duty collections for the month of April, 1928, show a substantial increase over those for the corresponding month of 1927. The collections were: April, 1928, $5,019,342; April, 1927, $3,905,605. The chief items in which increases are shown are spirits (potable and non-potable), cigarettes, manufactured tobacco and foreign raw leaf tobacco.

The comparative statement is as follows: April, 1928, spirits potable, $1,381,338.48; April, 1927, spirits potable, $939,711.43. April, 1928, spirits, non potable, $101,853.44; April, 1927, spirits, non potable, $97,115.93. April, 1928, malt, $394,979.76; April, 1927, malt, $333,107.28. April, 1928, cigars, $34,813.36; April, 1927, cigars, $34,285.40. April, 1928, cigarettes, $2,079,942.22; April, 1927, cigarettes, $1,599,363.30. April, 1928, manufactured tobacco, $365,919.40; April, 1927, manufactured tobacco, $333,492.30. April, 1928, foreign raw leaf tobacco, $615,052.10; April, 1927, foreign raw leaf tobacco, $509,615.60. April, 1928, beer, $9,485.40; April, 1927, beer, $18,796.05. April, 1928, licenses, $38,957; April, 1927, licenses, $39,918. April, 1928, Canada twist, $1.50.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of April, 1927, and April, 1928:—

April, 1928, tobacco, cut, 1,212,817 pounds; April, 1927, tobacco, cut, 1,008,670 pounds. April, 1928, tobacco, plug, 541,783 pounds; April, 1927, tobacco, plug, 589,699½ pounds. April, 1928, cigarettes, 346,523,870; April, 1927, cigarettes, 266,411,650. April, 1928, cigarettes, overweight, 71,000; April, 1927, cigarettes, overweight, 99,400. April, 1928, cigars, 11,403,005; April, 1927, cigars, 11,222,205. April, 1928, snuff, 76,471 pounds; April, 1927, snuff, 68,869 pounds. April, 1928, foreign raw leaf tobacco, 1,518,833 pounds; April, 1927, foreign raw leaf tobacco, 1,260,843 pounds.

DEATH OF R. M. KEELER

Robert Metcalf Keeler, for thirty-six years a member of the Customs staff at Prescott, Ontario, died on April 23, 1928.

For the past eight years the late Mr. Keeler held the position of Appraiser at the Port of Prescott. He was born in October, 1855, at Spencerville, Ontario, and was for years a member of the School Board, Town Council, Water and Light Commission, and Board of Trade of the town of Prescott.

He is survived by his widow and three children, James of New York City, Mrs. George J. Brownlee of Hamilton, and Mrs. T. W. Stone of Prescott, and one sister, Mrs. Anna Sheppard of Sault Ste. Marie.

MEATS PROHIBITED

Collectors of National Revenue, Customs Division, have been notified of a Ministerial Order of the Department of Agriculture, dated May 5th, 1928, prohibiting the importation or introduction into Canada of meats, other than cooked canned meats, from the Argentine Republic, Uruguay and Paraguay.

SPECIAL CLASS EXCISEMEN EXAMINATION

IN order that those intending to take the examination for Special Class Excisemen (the date of which will be announced later), may prepare themselves thoroughly in the various subjects, the REVIEW, in its last two numbers, has printed specimen questions set in previous examinations. This has been much appreciated, judging by the correspondence received. Hereunder are further questions and they will be continued in the July number.

SUPERVISION OF TOBACCO AND CIGAR FACTORIES, INCLUDING LAWS AND REGULATIONS GOVERNING THE SAME

1. Name the various licenses issued in connection with the manufacture of tobacco, cigars and cigarettes, and state the license fee for each.
2. What is the maximum quantity of imported raw leaf tobacco samples which may be removed from Customs Warehouse?
3. A license to manufacture tobacco is issued to an applicant on the first of June. On October the first a license for a bonded warehouse was issued to the same applicant. What amount of money as license fee was collected in each case?
4. A tobacco manufacturer makes application for a rebate of the duty paid on the following commodities reworked:—
   10,000 cigarettes weighing not more than 3 lbs. per m.
   10,000 cigarettes weighing more than 3 lbs. per m.
   1,000 lbs. of plug tobacco in 5-lb. caddies
   1,000 lbs. of cut tobacco in $\frac{1}{8}$, $\frac{1}{12}$, and $\frac{1}{16}$ lb.
   500 lbs. of moist snuff containing more than 40 per cent moisture.
   To what amount of rebate is the manufacturer entitled on each individual lot?
5. What denominations of packages of plug tobacco and cigars may be removed in bond?
   Under what conditions may cut tobacco and cigarettes be removed in bond?
6. The regulations impose requirements to be observed as to supervision in the destruction of stems, raw leaf in bond and manufactured tobacco duty-paid and in bond. State these requirements.
7. What persons are legally entitled to receive foreign raw leaf tobacco, scraps and cuttings, and stems?
8. What methods of cancellation of tobacco and cigar stamps are authorized by the regulations, and what information should be comprised in the cancellation marks applied to the stamp attached to a 20-lb. caddy?
9. A tobacco manufacturer used 18,030 lbs. (standard) of unstemmed raw leaf, 2,500 lbs. of licorice and 180 lbs. (standard) of stems. From this he produced 2,000,000 cigarettes weighing 2.75 lbs. per m., 150,000 cigarettes weighing 4 lbs. per m., 3,700 lbs. of plug tobacco, and 900 lbs. of snuff containing 45 per cent moisture. Was there a surplus or deficiency in production, and, if the latter, what amount of duty would be assessable?
10. What denominations of packages are authorized by the regulations for the packing of plug tobacco, cut tobacco, cigarettes and snuff?
11. What marks, in addition to the usual information on the packages, must be placed on wooden packages of plug tobacco, and on the outer container in which cut tobacco and cigarettes are packed for exportation? What means are employed to apply these marks?
12. Under what conditions may cuttings be removed from one licensed cigar factory to another, and what rate of duty is payable thereon, before being taken for use?
13. On visiting the retail store of Jas. Brown, it was discovered that duty-paid cigars, of American manufacture, were contained in boxes obviously the output of a licensed Canadian factory, and, in another case, duty-paid cigars, the product of one licensed factory, were contained in the boxes of another licensed factory. What action should be taken in these cases?
14. A cigar manufacturer used 125 lbs. of foreign stemmed leaf, 32 lbs. of stemmed Canadian leaf, and 160 lbs. of cuttings, in the manufacture of cigars which were exported. Is the manufacturer entitled to any refund of duty paid on the raw materials used, and if so, how much?
15. The stem production in a cigar factory is 13,440 lbs.—equivalent to 22.4 per cent. At the end of the fiscal year there was a surplus of 15,980 cigars over the standard production.
   (*a*) How many pounds of leaf were used?
   (*b*) How many cigars were manufactured?
   (*c*) If only standard production were reached, what would this amount to?
   (*d*) What quantity of leaf was used to produce 1,000 cigars?

DEPARTMENTAL RULINGS

Under this heading it is proposed to give, each month, some of the Departmental Rulings and Ratings.

Hard Embossed Brass Tubing, per sample, from American Brass & Copper Co., New York. Tariff item 348c when in lengths of not less than 6 feet and not polished, bent or otherwise manufactured.

Fancy Brass Tubing, per sample, from Albany Steel & Brass Corp., Chicago. Tariff item 348c, when in lengths of not less than 6 feet and not polished, bent or otherwise manufactured.

Power Take-Offs or Stationary Drive Attachments for Tractors. Tariff item 447a, when imported for use as a "complete" part of a gas or gasoline traction engine for farm purposes valued at not more than $1,400.

Burdick Exerciser, per illustration, electrically operated for exercising and massaging the human body. Tariff item 453.

Manufactured Elements for Electric Irons. Tariff item 453.

"Globar" Electric Heating Elements with "cold end" terminals. Tariff item 453.

Dr. White's Filteray Pad, per illustration, an electrical heating pad for therapeutic purposes. Tariff item 453.

Split Cone Head Machine Screws of Brass, per samples, for electrical purposes. Tariff item 413.

Directoplate Composing Machine which prints by Photographic methods on plates for use on lithographic and offset presses. Tariff item 442.

Directoplate Camera for use in making negative plate or negative film used in the Directoplate Composing Machine. Tariff item 657.

Davis Inhalator, per illustration, an automatic resuscitation apparatus for artificial breathing. Tariff item 689a.

Paul Breathing Apparatus and Davis Fume or Gas Mask, per illustrations. Tariff item 689a.

Davis Trouble Finder, per illustration, an electrical instrument for locating defects in electrical transmission lines or equipment. Tariff item 453.

Pig Bristles. Tariff item 654.

Decorticated Cardamon Seeds. Tariff item 711.

Clear Vita Sheet Glass, per sample, from Pilkington Bros. Ltd., St. Helen's, England. Tariff item 319.

Binder Twine imported under Tariff Item 538 (formerly 544) must be used for harvest binders.

Rutland Boiler Covering, per sample, from the Rutland Fire Clay Co., Rutland, Vt. Tariff item 312.

Tungtex, per sample, from Tungtex Company, Chicago, Ill. Tariff item 247.

Mechanics' Hand Soap Powder, per sample, from the Great Stuff Products Co., Minneapolis, Minn. Tariff item 228.

Persian Clay Jesso, per sample, from the California Art Supply Co., Palo Alto, Cal. Tariff item 247.

D & M Sof-Ner, per sample, from Draper-Maynard Co., Plymouth, N.H. Tariff item 252.

Perdentin, per sample, from Perdentin Laboratories, Inc., New York. Tariff item 220b.

Karswood Poultry Spice, per sample, from E. Griffith Hughes Limited, Manchester, England. Tariff item 220a.

Seccotine, per sample, from M'Caw, Stevenson & Orr, Ltd., Belfast, Ireland. Tariff item 232.

Isotone Oil, per sample, from Keiner & Co., Inc., Newark, N.J. Tariff item 711.

Speed for Spots, per sample, from Speed Cleaner Co., Chicago, Ill. Tariff item 220b.

THE LETTER BAG

The National Revenue Review is issued on or about the fifteenth day of each month. Correspondence for the "Letter Bag" should reach the Editor not later than the last week of each month.

Address all communications to The Editor, National Revenue Review, Connaught Building, Ottawa.

Regarding Examination

The following letter has been received from an officer of the Port of Guelph, Ontario:—

Many thanks for the questions in the April *Review*, concerning the Special Class Excisemen examination, also for the many good things we find in the *Review* from time to time. It is truly a "family journal", and keeps the members of the scattered staffs in touch with each other.

Regarding the examination for Special Class Excisemen, which it was announced would take place about the latter part of August, could you tell us the dates, as officers intending to take the examination would then be able to make their holidays fit in with the dates of examination and make their necessary plans? Would you please inform me in the *Review* where I can obtain a modern handbook on mensuration and gauging.

Editor's Note.—The date of examination will be announced in due course. In this number of the Review will be found additional questions set in previous examinations. Text books on mensuration by Todhunter and others may be obtained from any bookseller.

Courtesy Appreciated

S. Johnston, Senior Customs and Excise Examiner, Sarnia, Ontario, writes in part:—

Enclosed please find a letter published in yesterday's issue of our local newspaper, under the heading *Courteous Public Officers.*

All the officers at this Port send their appreciation of your splendid publication and wish you every success.

Editor's Note:—The letter referred to by Mr. Johnston, was signed by a tourist from Hollywood, California. A portion, referring to his treatment by the Customs authorities at Sarnia, follows:—

I had heard of the various ordeals to be gone through at the Canadian border and after experiences at the now almost innumerable European boundaries, I was prepared for almost anything.

The Customs Officer who interviewed me at Sarnia was a former soldier, evidently a wounded man, who offered to assist me in any way regarding my baggage, courteously explaining the necessity for an examination of my trunks. He handled my belongings carefully and saw that everything was placed where it should be. Then at the conclusion of the examination, he expressed the hope that I would have a pleasant stay in Canada.

After world-wide travelling and meeting with Customs executives everywhere, I shall gladly tell all and sundry that men of the type working on the Sarnia border are a credit and asset not only to the town but to the nation they represent. They give the incoming traveller a feeling of welcome. They give him the idea that his personal welfare is their business and I wish to express my appreciation publicly.

Duty Payment Evaded

A National Revenue officer at Walkerville, Ontario, writes:—

I would be pleased to be informed if there is a Statute of Limitations applicable to Customs collections, that is, if it be discovered that a certain individual or company evaded payment of duty, say ten, fifteen, or twenty years ago, could he or it be compelled to make payment now by process of law?

Editor's Note.—Duties constitute a debt to His Majesty and such debt may at any time be recovered with full costs of suit in any court of competent jurisdiction. See Section 112, Customs Act, R.S., 1927, Ch. 42.

As to penalties however, see Section 277 of the Customs Act, providing a three years' limitation for commencement of action or proceedings.

THE QUESTION BOX

Questions will be asked in one number of the Review and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the May number of the Review:—

(1) Was the late Sir Wilfrid Laurier at one time Minister of Inland Revenue?

(2) What memorandum of the Department deals with the issuing of licenses to Customs House Brokers? Must all such brokers be British subjects?

(3) What are the regulations covering the sale of unclaimed goods at ports?

(4) In what memorandum or circular are the regulations respecting vinegar factories to be found?

The answers are:—

(1) The late Sir Wilfrid Laurier was Minister of Inland Revenue from October 8, 1877, to October 15, 1878, in the Mackenzie Ministry, which held office from November 7, 1873, to October 16, 1878.

(2) See Memorandum No. 10, which publishes the amendment of Customs Act relating to licenses for Customs House Brokers, assented to 4th June, 1921, and regulations thereunder. The Collector of Customs and Excise at any port may upon application, subject to the approval of the Minister, issue to any person, being a British subject residing in Canada and being of lawful age and good character, a license to transact business as a Customs House broker at the port where such license is issued.

(3) The sale of unclaimed goods is held under the authority of Section 23 of the Customs Act (1927 Revision, formerly Section 28). Regulations covering the procedure to be followed in conducting the sale are set forth in Memoranda 1458-B and 1758½-B and in Circular 235-C.

(4) See Circular 220-C and Supplements.

The following questions will be answered in the next number of the Review:—

(1) Would a resident of the United States who purchased a property in Canada, to be used by him as a summer residence, be allowed to bring in his used furniture, etc. as settlers' effects under Tariff Items 705 and 705-A?

(2) A person sends a Canadian duty paid machine to the United States for repairs and has returned to him, without charge, an exactly similar machine, but new. Would this machine be liable for duty, and if so on what amount, it having been given in exchange as a matter of service without charge?

(3) When a truck arrives at the frontier with a load of household goods which are to be entered free as settlers' effects, the owner of the goods having taken the train with his family, what is the Customs procedure?

(4) Who was the first Deputy Minister of Inland Revenue?

Diversion of Baggage

From one of the frontier ports of Quebec the following question was submitted for answer in the *Review*:—

Where baggage forwarded under Pink Card Manifests is diverted en route, does the sending port or port of diversion notify the original receiving port of the diversion?

Editor's Note.—The Chief Inspector of Customs and Excise, to whom this question was referred, suggests the following reply:—

Section 14 of Memorandum No. 40 reads as follows: "When baggage forwarded under Pink Card Manifest is diverted en route by the carrier to another Customs port of diversion, the Customs officer finally examining the baggage shall, without delay, forward the card manifest by mail to the Collector at the sending port, with his certificate of examination thereof, and notify the receiving port that he has done so."

TYDEN SEALS

Collectors have been notified that the outport of Camrose, Alberta, has been added to the list of ports at which Tyden seals may be used.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

APRIL—MAY

ADDITIONS

Nova Scotia

Antigonish (Malignant Cove): Mrs. H. A. MacGillivray, Customs Excise Enforcement Officer.

Parrsboro (Swan Creek): Robert Gibson, Customs Excise Enforcement Officer.

Windsor (Cheverie): Willard Wood, Customs Excise Enforcement Officer.

New Brunswick

Woodstock (St. Leonards): E. J. Dube, Customs Excise Examiner, Grade 1 Outport.

Quebec

Athelstan (Herdman's Corners): D. J. Beattie, Customs Excise Enforcement Officer.

(Trout River): J. A. Gregoire, C. H. Pease, Customs Excise Examiners, Limited Service Outport.

Montreal: J. A. L. M. Maille, Messenger; F. Roy, Customs Excise Examiner; Lucien Roy, Customs Guard; R. Paquette, Customs Excise Examiner.

Quebec (Blanc Sablon): A. Cormier, Customs Excise Enforcement Officer.

St. Armand (Philipsburg): Rodrique Dupuis, J. L. S. Lagace, Customs Excise Examiners, Limited Service Outport.

St. Johns: Georges Masse, Customs Truckman.

(Frelighsburg): Lionel Dupont, Customs Excise Examiner, Limited Service Outport.

(Lacolle): P. Bourassa, E. A. Pare, Customs Excise Examiners.

(Noyan): S. R. Blandford, O.A.S., Customs Excise Examiner.

(Roxham Road): Albert Rodgers, Customs Excise Enforcement Officer.

(St. Andre Road): J. E. S. Coupal, Customs Excise Enforcement Officer.

Sherbrooke (Comins Mills): Arthur Keroack, Customs Excise Examiner, Grade 1 Outport.

(Hereford Road): E. Boisclair, Customs Excise Enforcement Officer.

Sutton (Abercorn): F. Cusson, Customs Excise Examiner.

(Highwater): L. P. Brouillette, Customs Excise Examiner.

(Mansonville): Leo Lamothe, Customs Excise Examiner, Limited Service Outport.

Ontario

Belleville (Point Anne): G. F. Hurley, Customs Excise Enforcement Officer.

Bridgeburg: W. A. Cline, A. R. Conley, H. C. Goulding, Customs Excise Examiners; Wm. Liddell, O.A.S., Customs Excise Clerk; T. V. McManamy, F. T. Purcifer, O.A.S., Austin Sherk, Customs Excise Examiners.

(Crystal Beach): J. W. Allen, O.A.S., Orval H. Nicks, Customs Excise Examiners.

Brockville: F. C. Shotter, Customs Excise Clerk.

Cornwall (Aultsville): C. W. Hanes, O.A.S., Customs Excise Examiner, Grade 1 Outport.

Fort Frances (Rainy River): Wm. B. Scott, O.A.S., Customs Excise Examiner.

Fort William (Pigeon River): H. L. Brewer, O.A.S., Customs Excise Examiner.

Gananoque (Ivy Lea): M. H. McNeil, Customs Excise Enforcement Officer.

Hamilton: R. L. McLay, O.A.S., Customs Excise Examiner.

Kenora (Bigsby Island): Wilfrid Hales, O.A.S., Customs Excise Examiner.

London: W. N. McMaster, Customs Excise Clerk.

Niagara Falls: M. T. Duffin, O.A.S., J. J. Harriman, O.A.S., R. A. Marquis, C. G. Swayze, Customs Excise Examiners. (Queenston Bridge): F. E. Hodgson, D. E. Potter, G. A. Woodruff, O.A.S., Customs Excise Examiner.

Parry Sound: D. H. MacFarlane, Customs Excise Examiner.

(Depot Harbour): S. A. Osborne, Customs Excise Examiner, Grade 1 Outport.

Port Arthur: G. F. Wilson, O.A.S., Customs Excise Clerk.

Prescott: D. C. Relyea, O.A.S., Customs Excise Examiner.

Sarnia: M. J. O'Connor, A. H. Phillips, O.A.S., H. Woolner, Customs Excise Examiners.

Toronto: W. J. Campbell, O.A.S., W. R. Gifford, O.A.S., E. C. Pearson, O.A.S., C. R. Piper, O.A.S., Customs Excise Clerks.

Welland: R. K. Pierce, O.A.S., Customs Excise Examiner.

Windsor: Alex. Findlay, O.A.S., Customs Excise Clerk, J. S. Rankin, O.A.S., Customs Excise Examiner, H. Wrigley, O.A.S., Customs Excise Clerk; (Sandwich): H. S. Moss, O.A.S., Customs Excise Examiner, Grade 1 Outport.

(Walkerville): Geo. A. Kell, O.A.S., Messenger.

MANITOBA

EMERSON: A. G. Sanders, T. J. Sanders, Customs Excise Examiners.

WINNIPEG: Wm. M. Donald, O.A.S., Wm. Owen, O.A.S., Messengers; E. Thurgood, O.A.S., Clerk, Grade 1.

SASKATCHEWAN

MOOSE JAW: Wm. Gaskell, Geo. Symes, Customs Excise Clerks.

ALBERTA

CALGARY: A. D. Foster, O.A.S., Customs Excise Examiner.

EDMONTON: Wm. R. Stevenson, O.A.S., Customs Excise Clerk.

BRITISH COLUMBIA

NEW WESTMINSTER (Pacific Highway): W. M. Girling, R. P. Purdie, O.A.S., H. E. Stuart, O.A.S., Customs Excise Examiners.

PRINCE RUPERT (Bella Coola): A. Christiansen, Acting Postmaster.

VANCOUVER: J. W. Smedley, Messenger; G. A. Stubbs, Customs Guard.

ADMINISTRATIVE

BOARD OF CUSTOMS: Gaston Carle, Clerk, Grade 2; Miss Esther Cornblat, Stenographer, Grade 2; Miss A. E. Ironside, Stenographer, Grade 2; S. S. Milford, Clerk, Grade 2; L. Miron, Messenger.

INSIDE SERVICE: Miss M. I. Long, Stenographer, Grade 2; L. M. Turcotte, Clerk, Grade 2.

INSPECTION: H. J. Kealey, Clerk, Grade 2; H. C. Kerr, Assistant Inspector of Customs and Excise (Sales Tax Auditor).

PREVENTIVE SERVICE: A. D. Hughes, Clerk, Grade 1; D. MacKenzie, Corporal J. Nelson, Corporal H. W. Stallworthy, Customs Excise Enforcement Officers; Captain W. R. Williams, Master, Customs Patrol Boat *Constance*.

SPECIAL PREVENTIVE SERVICE: G. C. Cass, J. H. Cowley, M. F. Greville, P. A. Martineau, J. R. Pelletier, E. Savage, Special Customs Excise Enforcement Officers; C. E. Landry, Master, Customs Patrol Boat *Whirl;* Allen Scott, Master, Customs Patrol Boat *0-28*.

DEDUCTIONS

NOVA SCOTIA

ANTIGONISH (Malignant Cove): H. A. MacGillivray, Customs Excise Enforcement Officer.

HALIFAX (Port Dufferin): Wm. R. Hartling, Customs Excise Enforcement Officer.

NEW BRUNSWICK

ST. JOHN: L. C. Lindley, C. R. McLaughlin, Customs Excise Examiners.

WOODSTOCK (Edmundston): L. L. LeBlanc, Customs Excise Examiner, Grade 1 Outport.

PRINCE EDWARD ISLAND

CHARLOTTETOWN: Miss L. M. Worth, Stenographer, Grade 2.

QUEBEC

BEEBE JUNCTION: A. J. Lacasse, Customs Excise Examiner.

LAKE MEGANTIC: T. Michaud, Customs Excise Examiner.

MONTREAL: A. Dansereau, M. A. L'Heureux, Clerks, Grade 1. R. Desilets, H. G. Denno, Customs Guards.

QUEBEC: J. A. Giroux, Customs Excise Examiner.

ONTARIO

KINGSTON: W. H. Montgomery, Cashier and Computing Clerk.

OTTAWA: M. J. Harty, Messenger.

TORONTO: A. P. Mather, Cashier and Computing Clerk.

WINDSOR (Walkerville): C. T. Gyles, Customs Excise Clerk; W. F. Routly, Messenger.

MANITOBA

WINNIPEG: G. A. W. McLeod, Customs Excise Examiner; F. D. Stewart, Customs Excise Clerk.

ALBERTA

LETHBRIDGE (Cardston): J. F. Parrish, Sub-Collector of Customs and Excise.

BRITISH COLUMBIA

NANAIMO (Duncan's Station): E. W. Kilby, Sub-Collector of Customs and Excise.

VANCOUVER: W. G. Watson, Customs Excise Examiner.

ADMINISTRATIVE

BOARD OF CUSTOMS: Romeo Bigras, Messenger; Miss Grace Bollard, Stenographer, Grade 2; W. P. Trepanier, Clerk, Grade 2.

INSIDE SERVICE: J. H. Johnston, Chief Clerk.

INSPECTION: H. P. May, Clerk, Grade 2.

PREVENTIVE SERVICE: E. Archambault, P. A. Bourassa, J. C. Boyd, J. E. Dansereau, Geo. Duval, D. P. Fitzgibbon, P. Gauthier, P. Laurent, A. Lefebvre, J. J. Murphy, John Ralph, E. O. Sauve, H. E. Taylor, K. J. Wheeler, Customs Excise Enforcement Officers.

SPECIAL PREVENTIVE SERVICE: D. A. Beith, Clerk; A. S. Belliveau, H. C. Blair, C. F. Bujold, J. B. Cyr, Customs Excise Enforcement Officers; D. Carmichael, Captain of Customs Patrol Boat *Constance*; L. H. LeBlanc, Thos. LeBlanc, Clarence MacDonald, Special Customs Excise Enforcement Officers; C. A. Skuce, Clerk, Grade 1.

PROMOTIONS

Quebec

Drummondville: Lucien Pare, from Sub-Collector of Customs and Excise, Grade 2 Outport, to Collector of Customs and Excise, Grade 2.

Montreal: J. J. L. Barry, from Customs Excise Examiner to Express and Postal Computing Clerk; E. J. Despres, from Customs Excise Clerk to Express and Postal Computing Clerk; William Dohan, from Customs Excise Clerk to Express and Postal Computing Clerk; Georges Gauthier, from Assistant Customs Appraiser, to Customs Express or Postal Superintendent.

Ontario

Belleville: W. G. A. Hardy, from Special Exciseman, Grade 1, to Special Exciseman, Grade 2.

Cornwall: E. J. Cleary, from Customs Excise Examiner to Collector of Customs and Excise, Grade 2.

Guelph: J. R. Hanlon, from Computing Clerk to Collector of Customs and Excise, Grade 3.

Oshawa: Richard McDonald, from Computing Clerk to Chief Customs Excise Clerk, Grade 4.

Port Arthur: A. E. Chase, from Customs Excise Clerk to Senior Customs Excise Clerk.

Port Hope: R. E. Southby, from Customs Excise Clerk to Collector of Customs and Excise, Grade 1.

Sarnia: M. J. Cook, from Customs Excise Examiner to Cashier and Computing Clerk.

British Columbia

Vancouver: Frederick Deeley, from Senior Customs Excise Clerk to Special Exciseman, Grade 2.

TRANSFERS

F. R. Greer, from Investigator of Values, Cleveland, Ohio, to Investigator of Values, Chicago, Ill.

H. A. Hebert, from Customs Excise Examiner, Abercorn, P.Q., to Customs Excise Examiner, Montreal, P.Q.

S. J. Lea, from Express and Postal Computing Clerk, Winnipeg, Man., to Customs Excise Clerk, Vancouver, B.C.

E. G. Webb, from Customs Excise Examiner, Rock Island, P.Q., to Customs Excise Clerk, Montreal, P.Q.

PROMOTIONS AND TRANSFERS

B H. McLaughlin, from Customs Excise Enforcement Officer, Cheverie, N.S., to Special Customs Excise Officer, Grade 2, Special Preventive Service.

Lucien Ste. Marie, from Customs Excise Enforcement Officer, Preventive Service, to Customs Excise Examiner, Montreal, P. Q.

AGRICULTURAL POISONS

Collectors of National Revenue have been advised by Circular as follows:—

Regulations have been established under The Agricultural Pests' Control Act, 1927, governing the importation of agricultural poisons defined in the Act as "any substance, or admixture of substances, represented as a means for preventing, destroying, repelling or mitigating any and all fungi, weeds, insects, rodents, or other plant or animal pest, collectively or individually affecting agriculture."

Please note that in respect of such poisons entry may not be permitted at Customs without the production of a certificate executed in triplicate in the form prescribed on page 21 of "The Agricultural Pests' Control Act, 1927, and Regulations," published by the Department of Agriculture, such certificate to be signed by the exporter or importer and to accompany the invoices or entry papers. The original certificate in each case shall be mailed by the Collector at the port at which entry is accepted to the nearest District Office of the Dominion Seed Branch, as indicated on Page 22 of the Act and Regulations. The duplicate and triplicate certificates are to be attached to the completed copies of the customs entry forms.

Exemption from the provisions of the Act is provided therein in respect of (*a*) poisons which are for export only, and (*b*) poisons which are listed and recognized drugs, chemicals or preparations, when used and sold for toilet or medicinal purposes.

PREVENTIVE STATION CLOSED

Collectors have been advised of the closing on and after 1st June, 1928, of the Preventive station at Malignant Cove, N.S., under the survey of the Port of Antigonish, N.S.

IMPORTATION PERMITTED

Collectors have been advised by Circular, signed by the Commissioner of Customs, of a Ministerial order of the Department of Agriculture, dated April 24, 1928, to the following effect:—

Owing to the freedom of the Commonwealth of Australia from the diseases known as foot and mouth disease and rinderpest, the importation into Canada direct of merchandise packed in hay, straw or any other raw product of the soil, is permitted from Australia.

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF MAY AND THE TWO MONTHS ENDED MAY 1927 AND 1928

	May, 1927		May, 1928	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		109,782,591		118,021,324
Total Exports (Foreign Produce)		1,515,396		2,132,849
PRINCIPAL ITEMS OF EXPORTS—				
Wheat Bush.	28,698,115	39,054,937	30,281,712	42,665,493
Newsprint Cwt.	2,998,475	9,858,854	3,885,969	12,543,471
Planks and Boards M ft.	201,553	5,367,754	151,094	3,939,191
Wood pulp Cwt.	1,380,997	3,744,223	1,482,717	3,808,825
Wheat flour Brl.	804,468	5,033,024	886,210	5,476,173
Fish Cwt.	157,750	1,717,240	169,796	1,714,399
Cheese Cwt.	26,190	484,703	48,597	1,034,488
Automobiles and parts $		2,665,148		2,774,636
Furs $		1,597,075		1,809,005
Meats Cwt.	111,749	2,032,703	98,309	1,704,223
Imports entered for Consumption—Free goods		32,275,915		39,047,231
Imports entered for Consumption—Dutiable goods		62,136,524		74,534,455
Total Imports entered for Consumption		94,412,439		113,581,686

	Two months ended May, 1927		Two months ended May, 1928	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		187,120,555		176,996,639
Total Exports (Foreign Produce)		2,581,839		3,612,957
PRINCIPAL ITEMS OF EXPORT:—				
Wheat Bush.	48,879,877	65,483,621	38,642,613	54,083,690
Newsprint Cwt.	5,467,447	17,914,190	6,686,180	21,611,867
Planks and boards M ft.	320,964	8,672,525	250,248	6,557,798
Wood pulp Cwt.	2,319,020	6,400,463	2,614,921	6,822,689
Wheat flour Brl.	1,219,677	7,734,542	1,495,582	9,175,006
Fish Cwt.	253,039	2,980,644	286,534	2,717,622
Cheese Cwt.	37,359	708,203	55,278	1,195,118
Automobiles and parts $		4,808,259		4,625,093
Furs $		3,627,904		3,376,321
Meats Cwt.	202,745	3,614,489	161,179	2,805,721
Imports entered for Consumption—Free goods		56,367,472		64,499,368
Imports entered for Consumption—Dutiable goods		112,342,595		127,572,788
Total imports for Consumption		168,710,067		192,072,156

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF MAY, 1927 AND 1928

——	1927	1928	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	15,416,801 20	17,674,194 11		
Less Refunds and Drawbacks	1,078,141 14	1,119,990 54		
Net	14,338,660 06	16,554,203 57		2,215,543 51
Excise Taxes	8,487,557 75	7,644,149 45		
Less Refunds and Drawbacks	85,511 85	84,441 49		
Net	8,402,045 90	7,559,707 96	842,337 94	
Excise Duties	4,918,365 03	5,340,851 83		
Less Refunds and Drawbacks	198,974 83	52,578 58		
Net	4,719,390 20	5,288,273 25		568,883 05
Sundry Collections	116,018 58	143,507 73		
Less Refunds and Drawbacks	3 28	Nil		
Net	116,015 30	143,507 73		27,492 43
Net Totals	27,576,111 46	29,545,692 51	842,337 94	2,811,918 99
Net Increase				1,969,581 05

TOTALS FOR TWO MONTHS

——	1927	1928	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	27,872,767 86	31,148,142 64		
Less Refunds and Drawbacks	2,114,730 35	2,013,424 83		
Net	25,758,037 51	29,134,717 81		3,376,680 30
Excise Taxes	14,325,405 65	10,374,789 58		
Less Refunds and Drawbacks	165,383 57	141,706 16		
Net	14,160,022 08	10,233,083 42	3,926,938 66	
Excise Duties	8,282,261 06	9,664,971 93		
Less Refunds and Drawbacks	243,318 88	107,925 13		
Net	8,038,942 18	9,557,046 80		1,518,104 62
Sundry Collections	208,402 03	228,797 90		
Less Refunds and Drawbacks	3 28	5 00		
Net	208,398 75	228,792 90		20,394 15
Net Totals	48,165,400 52	49,153,640 93	3,926,938 66	4,915,179 07
Net Increase				988,240 41

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF MAY, 1927 AND 1928

——	May 1927	May 1928	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	34,267,112 06	38,119,909 46		3,852,797 40

TOTALS FOR TWO MONTHS

——	1927–28	1928–29	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	40,159,942 30	46,468,247 76		6,308,305 46

A TIMELY REMINDER

THE tourist tide will shortly reach its peak in volume, and officers at frontier ports, the gateways of Canada, engaged in the issuing of permits and the examination of automobiles, are reminded that:—

Customs service is free; should guarantee bond or deposits be required, impress on the tourist or traveller that deposits are returned in full, and that no portion of the fee charged by the bonding company is received by the Department.

Tourists and travellers should sign the declaration on the permit form. If the name or address is not legible, print it on the side of the permit. Stamp the name of the port on the backs of the triplicate permits. This will assist the officer who has to return the permits to the issuing port, when cancellation is effected by exportation at another port.

Have the port dating stamp clean so that as clear an impression on the permit as is possible may result.

The officer issuing the permit should sign it legibly. Permits not issued by the Collector should have the word "for" written before "Collector of National Revenue".

Frequently Form E-29 is required for a list of goods such as theatrical effects, which cannot be listed on the limited space on the new form. Use the old form in such cases, furnishing the importer with duplicate and triplicate copies, marked as such.

Printed by F. A. ACLAND, King's Printer, Ottawa, Canada

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The National Revenue Review

Connaught Building, Ottawa, Headquarters of the National Revenue Department

July, 1928

Vol. 1 — No. 10

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
THE HONOURABLE W. D. EULER, P.C., M.P.

Minister's Secretaries { WM. IDE. / DAVID SIM.

Commissioner of Customs, R. W. BREADNER.
Commissioner of Excise, G. W. TAYLOR.
Commissioner of Income Tax, C. S. WALTERS.
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J. A. RUSSELL, Commissioner of Tariff.

Secretary, R. B. McDOUGALD.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. 1 **OTTAWA, JULY, 1928** **No. 10**

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

IN THIS ISSUE

Flowing Tide Of Tourists
Revised regulations working well

National Revenue Legislation
Explanatory notes *re* amendments

Improved Facilities At Toronto
New quarters for Express Branch

Customs, Excise and Income Tax Revenue

Canadian Trade for June

News And Comment

Editorial, Departmental Rulings, Usual Monthly Features, Question Box

Regarding Liquor Importation

THE Importation of Intoxicating Liquors Act of the recent session of Parliament, assented to 11th June, and in force from and after that date, effects a radical change with regard to inter-provincial and international traffic in intoxicating liquor.

Heretofore, by separate provincial action under the Canada Temperance Act, or by provincial legislation and the Federal Act in aid thereof, or by lack of either, the law with regard to importation of liquor into Canada has varied as affecting different provinces.

Under this new Act, intoxicating liquors are prohibited importation into any province unless consigned to His Majesty, the Provincial Government, or a board, commission, officer or governmental agency vested with the right of selling intoxicating liquor.

To this prohibition there are the following exceptions, viz.:—

(1) Transportation into and through a province by common carrier by water or railway;

(2) Importations by licensed distiller or brewer for blending purposes only;

(3) Importations for sacramental or medicinal purposes or for manufacturing or commercial purposes other than for manufacture or use thereof as a beverage.

The Customs will withhold from delivery any intoxicating liquors imported in contravention of this law and immediately notify the provincial authorities in order that proceedings may be taken for enforcement of the Act as therein provided.

Automobiles as Settlers' Effects

CERTAIN officers of National Revenue have apparently had difficulty in deciding whether or not excise and sales tax applies on the importation of automobiles as settlers' effects, having in mind that Tariff Item 705a provides for the collection of duty on the amount in excess of $1,000.00 on motor vehicles imported as settlers' effects.

In order to clarify the situation, the Department submitted the question to the Department of Justice for an opinion as to whether or not the exemptions in Schedule 1 and 3, Chap. 179, Revised Statutes of Canada, had the effect of exempting cars entered as settlers' effects in total, or only to the value of $1,000.00 each.

The Department of Justice has held that automobiles entered as bona fide settlers' effects may be imported without the imposition of either sales or excise tax. These cars, however, are subject to the regulations and restrictions imposed by the Customs Division with respect to length of ownership prior to importation, and length of retention after importation.

Duly Appreciated

SOME very kind things are being said about the *Review* by the daily and weekly press. The following editorial, taken from a recent issue of the *Daily News Chronicle,* Port Arthur, Ontario, is typical of these many expressions of appreciation. Under the heading of *Mr. Euler's Magazine* the *Daily News Chronicle* said:—

Among the things that have been done by him since assuming the duties of Minister of National Revenue, Hon. W. D. Euler established a monthly magazine. This magazine is designed to give information to the employees of his Department that cannot but be helpful to them in their work, and acquaint them with facts that refer to the whole civil service of the Dominion. The magazine is of an excellent character, is carefully edited, and is an innovation in the Government service that cannot but be appreciated by those for whose benefit it is largely printed.

A departure from the ordinary Government publications, it is received by the publishing fraternity with more than passing interest. It is fine to have somebody digging up matter that is out of the ordinary, and the facts that are laid before us are duly appreciated.

The ninth number of the *National Revenue Review* is to hand, and not only maintains the standard set by the first number, but shows improvement. Mr. Euler is to be complimented on his effort at publishing an authoritative monthly that is rather unique in Government periodicals.

Sales Tax Judgment

A FEW years ago certain job printers of Canada disputed the departmental ruling requiring printers to pay sales tax. It was claimed that a printer was not a manufacturer within the meaning of the statute, and a test case was taken in the Superior Court of Quebec. The trial Judge upheld the contention of the printers and the Department appealed to the Supreme Court of Canada. That Court unanimously held that the ruling of the trial Judge was wrong and printers were "manufacturers" and were required under the provisions of the Special War Revenue Act to account for sales tax on all their sales.

The printers appealed the judgment of the Supreme Court to the Imperial Privy Council and recently the Judicial Committee of that body upheld the ruling of the Supreme Court of Canada.

This judgment has a far-reaching effect, in that it requires the payment of all sales tax outstanding for the period prior to February 17th, 1927, to the Department. In addition, the Department will require the payment of interest as provided by the Revised Statutes, as from June 1st, 1927.

Many printers in Canada have been withholding payment of their taxes, knowing that the case was being appealed, and the Department will insist that the tax withheld be paid, together with accrued interest charges, without further delay.

Cheerful Co-operation

OCCASIONALLY it happens that importers, owing to carelessness or ignorance, run foul of regulations and are inconvenienced thereby. Recently an importer at a port two hundred miles from Montreal had occasion to return a quantity of defective material to the shipper in England. Through carelessness in his office the goods were shipped without being inspected by Customs, and the form for refund of duty could not be signed. The importer telegraphed the railway agent at Montreal and by good fortune caught the shipment before it had been placed aboard ship. It was held, and the importer paid the expenses of a Customs appraiser and one of his own employees to Montreal and return, in order that the goods might be examined for refund. The cheerful co-operation of the Customs and Railway officials at the Port of Montreal is stated to have been a large factor in conducting this transaction expeditiously.

The First Regular Tariff

MANY National Revenue officers are interested in the early history of Canada, and the trading activities of those bygone days, judging by letters received, following the occasional notes on the subject in the *Review*. The Editor was asked to state when the first regular tariff of excise and import duties was drawn up. That was quite a poser, but reference to *Canada and its Provinces* (a very comprehensive history of the Canadian people and their institutions, in twenty-two volumes) brought forth this information:—

In spite of many obstacles, the country experienced a period of comparative prosperity from 1732 to 1743. A number of ships, some of them men-of-war, were built at Quebec. Louisbourg became a busy market and trading port, and agriculture, though hampered by uncertainty of labour, was making very fair progress. In 1741 exports exceeded imports for the first time. In 1745 Louisbourg was captured by the British and the colony felt very severely the loss of this market.

In 1748, a considerable increase was made in the import duties on wines and liquors. For the first time, also, a regular tariff of excise and import duties was drawn up. In the introduction to this tariff, the French court reminded the colonists of the great things they had done for them, but also declared that as these achievements had been very costly, a part of the expense should be borne by the colonists themselves. The tariff was, however, not heavy, consisting chiefly of a 3 per cent duty on all imports and a similar duty on all exports, save grain, meat, and such provisions. From 1748 when the new tariff went into force, until 1753, one year was allowed in which to pay the duties, on the ground that much of the goods would not be sold within that time. This corresponded to the modern privileges of a bonded warehouse. In 1754, however, the duties were collected at the time of entry and the government thus obtained two years revenue in one. In the latter years of the colony these revenues amounted to about 300,000 livres annually.

Importation of Seeds

THE attention of National Revenue officers engaged in the separation of dutiable from non-dutiable matter arriving by mail is directed to the necessity for careful examination of all small parcels and first class mail, in order that small packages of seeds, and seeds forwarded in envelopes by first class mail may be held for entry and the payment of duty and taxes for which they may properly be liable.

Officers are cautioned to exercise special care in this particular and while the circular issued refers specifically to seeds, its terms apply with equal force to any other imported goods subject to duty which are received at Customs Offices by mail in small parcels and in sealed envelopes under first class postage rates. A case of this kind somewhat similar to seeds was referred to in the last paragraph of Appraisers' Bulletin No. 3284.

HERE AND THERE

Occasionally there is a touch of human interest in the circulars issued by the Department to its Collectors. An instance of this is found in a recent notification from the Department of Agriculture, which administers the Meat and Canned Foods Act, dealing with chicken soup containing rice. It was discovered that goods were being imported in cans labelled "Chicken Soup" which was chicken soup containing rice. Collectors were thereupon notified not to permit delivery of importations of such soup unless labelled "Chicken Soup with Rice" and properly certified. Imported canned soups are sometimes mysterious things at the best. One never really knows what may be inside the nicely decorated container, and the experience of those who partake thereof is that it is best not to be too inquisitive and try to discover the exact nature of the ingredients. Anyway, rice is far easier to detect than chicken, and can at least be viewed by the naked eye. To the popular conundrums "How old is Ann?" and, "Why does a chicken cross the road?" will now be added "When is chicken soup?" And the Health of Animals Branch will decide that for us. All of which recalls the story of the obsequious waiter who said to a diner at the conclusion of the meal: "How did you find the steak, Sir?" "Oh," replied the victim sadly, "I just lifted the potato and there it was."

Curiously worded letters are found sometimes in the daily mail. Adam Torrance, Collector at North Bay, received two recently from northern Ontario and the following are extracts therefrom:—

Received your letter and license application blank. Regarding getting a license and paying 1½ per cent or any per cent of taxes, I must state you are straying off your orbit by reversing the tax collecting process entirely. Surely to Heaven you do not mean to tell me that every time a lot of furs is sold, tax has got to be collected thereon, from one and another ad infinitum, up to the manufacturer and then down to the consumer. Anyway I am not going to argue with you about this point, as I presume you have your specific orders and acting in good faith,—bono fido—but I hope you will see the error of the reversed process, which is obvious to anybody who has studied law (I have).

You may forward this letter to the chief big noise and see what he has got to say about this epistle of Revelation.

The other letter was not quite so intelligible, the reference to the "boss of the world" being rather mysterious. It read:—

I received a card demanding duty. It cost nothing therefore it cannot be dutiable. It should not went to the Customs Office at all. I send down the names of those birds in the Post Office that don't know a dutiable package from any other. I would advise that package sent forthwith to the boss of the world. Hew to the line let the chips fall where they will.

July, the seventh month in our present calendar, was originally the fifth month of the year, and as such was called by the Romans *Quinctilis*. The later name of *Julius* was given in honour of Julius Caesar, who was born in the month, and came into use in the year of his death. Caesar was probably blissfully ignorant of the honour conferred upon him. To National Revenue officers July is chiefly interesting for the reason that the epidemic of annual holidays breaks out, and those who have something left, after satisfying the legitimate demands of the butcher, the baker and candlestick maker, go to the lake or sea resorts to make the intimate acquaintance of the mosquitoes and blackflies in their natural habitat. July is the month of dog days (in motordom they are "hot dog" days), Saint Swithin and tourists, when summer dons her crown of shining gold and the farmer gets up at four o'clock to figure out how many bushels he will have to the acre in September if hail and frost pass him by. In June summer is a shy and blushing debutante; in July she is a buxom matron flushed with mature beauty. It was of this month that Francis Thompson sang:—

"The summer looks out from her brazen tower
Through the flashing bars of July."

THE FLOWING TIDE OF TOURISTS

Revised Regulations have Speeded up Traffic at Frontier

MANY veteran officers in the service will recall the first Memorandum of instructions sent to Collectors dealing specifically with facilities to be afforded to tourists' automobiles visiting Canada. By referring to Memorandum No. 1228-B of the 15th May, 1903, their memories may be refreshed, and at the same time they will have impressed upon their minds, not only the growth which is manifest in the use of automobiles as a means of transportation as compared with the conditions twenty-five years ago, but they will also be in a position to compare the facilities afforded by the Department now with those framed for the intrepid pioneers of the highway who ventured, not only off their own street, but into a foreign country with the gasoline "choo-choos" of former days.

Memorandum No. 1228-B was very brief, and provided that "Automobiles, not new, in use by tourists coming temporarily into Canada, and not domiciled in Canada, may be delivered upon a deposit of an amount equal to duty subject to refund upon exportation within the time prescribed by the Collector not exceeding six months from the date of arrival." The only other stipulation was that, "The automobile is not to be used for gain or hire in Canada, and an invoice showing the selling price thereof shall be produced to the Collector of Customs as an aid to him in determining the amount of the deposit required."

Those familiar with conditions to-day will see how restrictive and almost impossible would be the handling of tourist traffic in congested centres were the brief regulations of twenty-five years ago to be applied now. As the motor industry developed and machines became available to all classes, the tourist traffic increased and with that increase the Department was required to give attention to its frontier ports where various bridges or

Automobiles lined up at Niagara Falls, Ontario, waiting to cross the Falls View Bridge.

highways afforded means of communication with the United States. Additional officers were employed to meet the tourist and, after the usual Customs examination and fulfillment of Customs requirements, speed him on his way.

Greater Freedom

From time to time, the regulations of the Department were revised and restrictions removed to allow greater freedom at frontier points where international traffic was becoming more general. Perhaps the greatest increase in the tourist traffic has been seen in the past two or three years, and the Department recognized that greater facilities eventually would have to be afforded to tourists and the regulations amended to meet the situation. At various points along the frontier traffic was so congested that the question of dealing with incoming tourists in such a way as to meet Customs requirements, and at the same time avoid delay, presented a problem which required careful attention.

In dealing with the question, it was found that, although the regulations had been developed from time to time in a manner which appeared to meet the increased traffic and the different conditions under which tourists and travellers were entering Canada, there were still improvements which could be made. The revised regulations were first put into effect this spring, and, in addition, increased staffs may be found in all important points on the frontier, and a twenty-four hour service maintained to enable those who travel early and late to report at Customs inwards and outwards in compliance with the provisions of the law.

MUCH TRAVEL AT NIAGARA FALLS

Statistics prepared for the Review by J. J. Flynn, Collector of National Revenue at Niagara Falls, Ontario, show the very large volume of traffic over the bridges there. There are three bridges, No. 1 known as the Lower Arch, No. 2 known as Upper Arch, or Falls View, and No. 3 at Queenston.

View of the Falls View Bridge at Niagara Falls, Ontario.

During the fiscal year 1927-28 the total number of automobiles passing over these bridges was 2,019,772. Of this number 1,003,836 were inwards and 1,015,936 outwards. Other vehicles totalled 120,690, made up of 60,862 inwards and 59,828 outwards. Passengers totalled 10,355,346; inwards, 5,199,240, outwards, 5,156,106.

Canadian automobiles passed outwards during the year were 328,497; inwards, 324,384. Foreign automobiles, inwards, 679,402; outwards, 687,439. Passengers, inwards, 5,199,240; outwards, 5,156,106.

For April and May

The opening months of the tourist season at the Niagara Falls bridges indicated that the volume of travel this summer will reach very large proportions. The total number of automobiles passing over the three bridges in April and May was 281,822, made up of 140,445 inwards, and 141,377 outwards. Other vehicles 21,078; inwards, 10,467; outwards, 10,611. Passengers totalled 1,369,936; inwards, 686,382; outwards, 683,554.

BUSY TIMES AT THE PEACE BRIDGE

The following statement was prepared for the REVIEW by Frank T. Pattison, Collector of National Revenue at Bridgeburg, Ontario, showing the number of automobiles and passengers crossing the international boundary by highway at the Peace Bridge, between Fort Erie, Ontario, and Buffalo, New York, for the first year of its operation. The total number of vehicles was 1,541,777, made up of Canadian automobiles, 146,300; foreign automobiles, 1,340,105; other vehicles, 55,372. Total passengers, 4,646,104.

The statement is as follows:—

—	Canadian Autos		Foreign Autos		Other Vehicles		Passengers	
	Inwards	Outwards	Inwards	Outwards	Inwards	Outwards	Inwards	Outwards
1927								
June	4,192	4,443	86,120	83,357	2,917	2,872	264,024	267,864
July	5,208	5,438	139,224	137,700	2,988	2,913	461,686	461,019
Aug	4,907	4,421	153,460	142,979	2,471	2,290	490,801	468,673
September	4,457	4,416	104,408	98,975	2,946	2,826	318,328	324,201
October	7,008	6,773	43,827	44,792	2,321	2,290	155,501	154,079
November	7,512	7,262	21,431	21,909	2,161	2,133	84,917	85,622
December	6,077	6,024	15,403	14,525	2,383	2,390	67,542	65,614
1928								
January	5,549	5,465	10,889	11,601	2,052	2,049	61,891	63,516
February	6,052	5,501	13,559	12,366	1,976	1,969	66,797	63,431
March	6,718	6,289	15,915	15,598	2,009	2,014	74,979	73,340
April	8,048	8,317	22,216	23,582	1,714	1,726	95,716	100,651
May	8,278	7,945	50,607	55,662	1,986	1,976	182,277	193,635
Total	74,006	72,294	677,059	663,046	27,924	27,448	2,324,459	2,321,645

View of the Peace Bridge between Fort Erie, Ontario, and Buffalo, New York. Tourist travel is very heavy over this bridge this season.

PRESS COMMENT

Some very agreeable comment is appearing in the press regarding the manner in which the heavy volume of tourist traffic is handled by Customs officers.

Under the heading of *Border Courtesy,* the *Buffalo Evening News* said recently:—

The United States customs and the immigration authorities might well put inspectors along the northern border under the same orders with respect to the treatment of Canadians who enter this country that Hon. W. D. Euler, Dominion Minister of National Revenue, has put officers of the Canadian customs service with respect to American tourists. He has

served notice on them that tact and courtesy must go hand in hand with the performance of their duties. "There is no place in the service," he says, "for an officer who is rude and discourteous."

The strict regulations which the Labour department at Washington has drawn up for the admission of residents of Canada make the work of the inspectors on this side of the border difficult. With few exceptions they discharge their duties with proper consideration for tourists from Canada. The officers in charge should see to it that courtesy is the general rule. The inspectors, customs as well as immigration, are representatives of the American people. They should manifest a friendly and accommodating spirit toward all who seek admission. In courtesy they should strive to outdo, if possible, Canadian officials.

Well Handled

The following comment, under the heading *Handling Crowds Well,* appeared recently in *The Review*, Bridgeburg, Ontario:—

The week should not be allowed to pass without some comment being made on the manner in which customs, immigration, ferry and bridge officials handled the crowds that flocked to the Canadian side on Decoration Day.

The ferry dock, with two boats running constantly, each one bringing its small army of pleasure seekers, was the scene of great activity. Yet it was but a few minutes from the time each boat docked until all had been scrutinized by the customs and immigration men and sent on their way. Their was neither confusion nor crowding.

The major spectacle, however, was the Peace Bridge. To the average layman the appearance during the afternoon and evening hours of that great mass of motor cars seeking entry to Canada, was enough to make him panicky. Yet the eight lines moved steadily forward, while the officers examined courteously, questioned cheerfully, and even found time to throw in a pleasant word now and then.

The effect of that wonderful service reaches all through Canada, but it is of particular value to this section of Ontario. It is but fitting, therefore, that it should be recognized and a word of praise given for duty well done.

Courtesy is the inexpensive lubricant which enables the departmental wheels to run smoothly. That fact must not be forgotten by National Revenue officers. It is finely expressed in the lines:—

"How sweet and gracious, even in common speech,
Is that fine sense which men call Courtesy."

MANY SEIZURES MADE

FOR the first two months of the present fiscal year there was a substantial increase in proceeds of seizures effected by the Customs-Excise Preventive Service, over the corresponding months of 1927-28. The figures are: April and May, 1928, $123,270;

A rum-running schooner plying her trade.

made up of Customs, $97,732; Excise, $25,538. April and May, 1927, $99,582; Customs, $70,771; Excise, $28,810.

In May, 1928, 357 seizures were made with proceeds of $63,185. In May, 1927, 225 seizures with proceeds of $52,583 were effected.

MINISTERIAL ORDER

Collectors of National Revenue have been advised of the following Ministerial Order of the Department of Agriculture dated May 28, 1928:—

Owing to the freedom of the Union of South Africa from the disease known as Foot and Mouth disease, the importation into Canada direct of hay, straw, forage, millfeed, or other materials, for use in the feeding of live stock is permitted from the Union of South Africa.

Collectors have been advised that the copyright owners have notified the department that they have no objection to the importation into Canada by booksellers of the Grosset & Dunlap edition of the book "The Man Nobody Knows," author, Bruce Barton, as that edition is published by arrangement with the copyright owners from their plates.

LEGISLATION RESPECTING INCOME TAX

Summary of Amendments Made at Recent Session of Parliament

IN view of the important legislation dealing with Income Tax passed by parliament at the recent session, the following summary of amendments may be interesting and informative to readers of the *Review*.

The amendment that affected all taxpayers, large and small, was, of course, the change in the rate of tax. The schedule of rates as presently set out in the Revised Statutes of Canada, 1927, Chapter 97, is used as the first step in calculating the tax payable, and the amount thus ascertained is to be reduced by one fifth or twenty per centum, and the result is the tax payable for 1927 and subsequent periods until the law is again changed. The amendment was really a reduction of ten per centum to individuals inasmuch as for 1926 the schedule of rates had been reduced by ten per centum. The two successive reductions of ten per centum constitute the twenty per centum to be taken from the present schedule of rates.

As to corporations, the rate of tax for 1927 is eight per centum of the amount of income in excess of $2,000. Prior to the amendment the rate had been nine per centum with ten per centum off the rate leaving an effective rate of 8·1 per centum. The amendment just passed made the tax a straight eight per centum.

Another amendment that touches many taxpayers is the allowance of $500 from income in respect of a dependent, twenty-one years of age or *over* who is incapable of self support on account of mental or physical infirmity. Formerly the Act permitted the exemption of $500 only if the dependent was twenty-one years of age or under.

Amendment *re* Shipping

Referring to specific amendments, that relating to shipping may be mentioned. Income Tax to-day is in force in practically every civilized country of the world. In each country the tax is imposed on the profits derived from business carried on in each country. Ships calling at different ports of different countries, to a greater or lesser degree carry on business in each port, and each country might, therefore, impose a tax on the profits so earned. Obviously this is an undesirable situation, and a general intention has grown up among the nations to have all non-resident ship owners taxed on the profits of ships in the country in which they reside. In proposing this reciprocal arrangement it was recognized that while income tax has many common features, yet there are many distinctions as between the income tax law of one country and another. The legislation was therefore worded so that it gave an elasticity which through negotiation would permit of an equal benefit to Canadian ships doing business abroad that ships would have doing business in Canada.

The amendment reads as follows:—

"(*m*) the income from the operation of ships owned or operated by a non-resident person or corporation, provided that the country where such person or corporation resides grants an exemption in respect of income earned therein from the operations of ships, owned or operated by a person or corporation resident in Canada, which in the opinion of the Minister is fairly reciprocal to the exemption herein provided. The Minister may given effect to this exemption, in any case, from the date, past or future, on which the exemption, granted by the country where the person or corporation aforesaid resides, took effect."

Lessor and Lessee

Another section of the amending Act relates to depletion between lessor and lessee. Formerly a lessee could not have depletion in respect of mines, oil and gas wells and timber limits because legally he only had the right to dig, sever, win and carry away the precious metal. The lessor, being the actual owner, was suffering the depletion. While this was recognized as the legal situation, it was recognized that a lessee conducted his business in exactly the same manner as the lessor, in so far as outlay and expenditure was concerned. That is, he expended, equipped and conducted his business in exactly the same manner as if the lessee were the actual owner. It was, therefore, deemed advisable to pass legislation permitting of depletion to the lessee and to

the lessor according to agreement between them, and, in the absence of agreement, power was taken whereby the Department might determine the question. The amendment was an equitable one, not only from a business point of view but for reasons that are too technical to develop in an article such as this.

Re Pension Funds

Another amendment had to do with pension funds. As the law stood before the amendment, contributions by employees and companies to superannuation funds were allowed as a deduction from income before being taxed, and the interest and dividend income from the investment of the trust fund was taxed against the fund, and if the fund were not incorporated, at rates applicable to individuals, and thus applied surtax rates. Most pension funds or plans are not conducted under corporate form. Therefore, the tax burden is heavy and in order to prevent depletion of the fund through taxation, the amendment, if the controllers of the fund so elected, provided that the employee would not have as a deduction the amount contributed by him, and thus the tax was spread among many, as the fund, on this election was exempt from taxation and, therefore, there would in the long run be more money available by way of pensions for the employees by the preservation of the fund thus provided for in the amendment.

There was also provision taken for gathering information at the source, particularly relating to persons who pay interest, rents, royalties and other annual determinable amounts such as interest upon bonds, mortgages, deeds and the like.

The foregoing outlines the main features of the first bill amending the Income Tax law. There was a second bill which gave the right to the Department to prosecute within a period of two years those who perpetrate or attempt to perpetrate fraud upon the Government.

CUSTOMS ACT AMENDMENTS, 1928

UNDER Memorandum No. 91, dated 12th June, all Collectors have been informed of the amendments to the Customs Act enacted at the recent session of Parliament, assented to 11th June, 1928, and in force from and after that date.

The new Sections 151 and 207, relating to vessels hovering in territorial waters, will be of interest chiefly to officers engaged in the coastguard activities of the Preventive Service. There is a definition of the term "territorial waters of Canada" for the purposes of these two Sections and it will be seen that with regard to vessels registered in Canada seizures may be made up to twelve miles from shore where this offence is being committed.

An important provision has been made requiring importers to keep and preserve books and records. Failure to do so in many cases has made difficult the proper investigation necessary in fairness alike to importer and the Department.

A most important amendment is the new Section 262 on burden of proof. Courts have held that under the old Section, now repealed, if a question of importation arose the Crown was required to prove that the goods had actually been imported. It was not believed that was ever the intention of the Statute but the result was that many persons, found in possession of liquor which all were satisfied was imported liquor and which the accused could not prove to have been legally imported, escaped punishment because the Crown could not place in evidence proof of actual importation. This situation is now corrected and it is anticipated the amendment will have a salutary deterrent effect upon the handling in Canada of smuggled goods of all kinds, as well as liquors.

The Department has been restrained by the Statute in its desire to make prompt payment of awards to informers without waiting for decisions in cases of seizures or charges for infractions of the law. Decisions are often delayed by subsequent investigation, or from other causes, and informers have become dissatisfied at the delay in distribution of awards. Power will be taken under the

amendment to Sec. 284 (n) to improve conditions in this respect.

Power will be taken under the amendment to Sec. 284 (r) to permit exportation of hides and parts of deer shot by parties domiciled in Canada. There has not been a sufficient market in Canada for such, and the protection of game is adequately secured by the Provincial laws.

An unofficial consolidation of the Customs Act including these amendments will be issued as soon as the index to the Revised Statutes is available.

EXCISE ACT AMENDMENTS, 1928

AT the recent session of Parliament an Act to amend the Excise Act was passed, and received Royal Assent on June 11, 1928. The following is a summary of the amendments made:—

Section 1.—This is designed to remove any doubt as to the application of duties imposed by the Act respecting the operations of Provincial Governments and is similar to Section 2 (3) of the Customs Act. The Department will thereby have the right, without question, to collect duties on liquors or other goods subject to Excise seized by provincial or municipal authorities under provincial statutes unless proof is submitted that such duties have already been paid. It is thought that this amendment will clarify the present situation by removing the cause of doubt.

Section 2.—Under this section as amended the Minister may refuse to issue a license or grant any privilege or may suspend, cancel or revoke any license or privilege already granted or given by the Act. This would include the privilege of brewing for personal and family use and not for sale as mentioned in Section 195. Some abuses of this privilege have been noted in the past.

Section 3.—Provision is herein made for the acceptance of the bond of provincial liquor commissions in lieu of the surety of approved guarantee companies required from companies or individuals.

Section 4.—In the recent case of The King vs. Manuel, tried in the Supreme Court of Nova Scotia, it was ruled that the Magistrate was without summary jurisdiction in hearing a charge under Section 181 for possession of spirits of unlawful manufacture or importation.

The basis for this ruling was that while Section 181 mentions a jail sentence in addition to a money penalty, Section 121 which sets forth the circumstances under which cases may be summarily dealt with, makes no provision for imposing the additional jail sentence.

Under the amendment the Magistrate is empowered to impose not only a jail sentence in default of payment of a fine, but also an additional jail sentence not exceeding twelve months with hard labour. The two sections as well as Section 176 are therefore consistent and offences may continue to be dealt with summarily under provisions of Part XV of the Criminal Code.

Section 5.—The object of this amendment is to provide that provincial liquor commissions may bottle alcohol of a strength of 65 degrees over proof in bond under official supervision. Heretofore provincial liquor commissions have been required to bottle same duty-paid.

A memorandum has been issued to Collectors containing the text of the Act to amend the Excise Act, with certain explanatory notes.

SEALED DESPATCH BAGS

Collectors of National Revenue have been advised that the following regulation was established by Order in Council dated 23rd May, 1928, cancelling Order in Council of the 16th August, 1892:—

When any despatch bag or package arrives in Canada addressed to a member or attache of a foreign embassy or legation, a foreign consul general, or a foreign consular officer, who is a native of the country he represents, and who is not engaged in any business or calling other than the duties appertaining to his official position, bearing the seal of any foreign government as a guarantee of good faith and which, from such examination as can be made thereof without breaking the seal, shall appear to contain only official documents, it shall be forwarded without detention by either the Canadian postal or customs authorities direct to the official to whom addressed; provided that the government of the country represented by the official to whom the goods are consigned grants a similar exemption to officials of the Government of Canada of corresponding or equivalent status.

Memorandum No. 575-B is cancelled.

CHANGES AFFECTING SALES AND EXCISE TAXES

AT the recent session of Parliament a few changes, affecting Sales and Excise Taxes, were made in the Special War Revenue Act, one of which, and perhaps the one best known, being the reduction in the rate from 4 per cent to 3 per cent.

Provision was made that any person, firm or corporation who manufactures busses or other passenger-carrying automotive vehicles for their own use will be required to pay the excise tax in addition to sales tax. There has, of course, been the provision for payment of sales tax for some years.

Provision is also made for payment of the sales tax on spirituous and fermented liquors (other than wine), unless the goods are exported in bond by the manufacturer thereof, and foreign landing certificates satisfactory to the Minister are produced as proof that the goods have been landed at the place designated in the export entry.

This section is designed to make clear that manufacturers of these goods shall either export them in bond, and obtain the proper documentary proof of exportation to a foreign country, or pay the taxes imposed.

The same provision is made with respect to the excise tax on ale, beer, porter and stout.

The penalty of 5 per cent of the tax due (not exceeding $25) for not filing returns within the specified time has been repealed, and the Department will take action where it is considered that this is justified, under Section III of Chap. 179, Revised Statutes of Canada; thus, if a taxpayer does not furnish returns and make payment of tax within the prescribed time, he is liable, on summary conviction, to a penalty of not less than fifty dollars and not exceeding one thousand dollars.

THE FAMILY ALBUM

The Inspector of Income Tax for the Winnipeg district is Edward Wesley Lowery. He was born in Winnipeg in 1886, was educated in the Public Schools and Manitoba University, received degree of Bachelor of Arts in 1914 and Bachelor of Laws in 1920.

For two years Mr. Lowery was employed by the Canadian Pacific Railway. Insurance, real estate and financial work occupied his attention for eight years, during part of which time he attended University of Manitoba.

After graduating in Arts he read law in the office of a leading Winnipeg firm, graduating in 1920 in which year he gained the Bachelor of Laws degree in the University, his course having been interrupted for about three and a half years by overseas service. Mr. Lowery practised law from 1920 to 1926, and on April 1, 1926, was appointed Inspector of Taxation (now Inspector of Income Tax) for the Winnipeg District.

Mr. Lowery rendered distinguished service overseas and was appointed Lieutenant in the 203rd Battalion Winnipeg Rifles, being the 5th Overseas Battalion of the "Little Black Devils." He arrived in England early in November, 1916, and in February, 1917, went to France with the 5th Battalion, Canadian Railway Troops. In July, 1918, he was made Honorary Captain and Quartermaster and returned to Canada in April, 1919.

NEW QUARTERS FOR EXPRESS AT TORONTO

CONSTRUCTION of the viaduct in connection with the new Union Station at Toronto makes it necessary for the Department to vacate the old examining warehouse there and transfer the Canadian National Customs Express business to other quarters.

When the Department was advised that the present quarters would have to be vacated it was confronted with the problem of finding premises conveniently located for the transaction of public business, and having ample floor space with adequate shipping entrances which would provide the necessary facilities for handling, without congestion and delay, the large volume of merchandise passing through the Express branch.

Warehouse of the Canadian Rail and Harbour Terminals Limited at Toronto, where the Canadian National Customs Express quarters are now located.

The Department of Public works has arranged a lease for 35,000 square feet of floor space on the second floor of the Canadian Rail and Harbour Terminals Limited Warehouse at the harbour front. This modern building, recently completed, is of fireproof reinforced concrete construction, fully equipped with freight and passenger elevators, railway sidings and loading platforms designed to expedite the handling of merchandise.

While this change is but a temporary one, pending the erection of the new National Revenue building at Front and Yonge Streets, the Department has been fortunate in being able to secure such good quarters, particularly as at the present time it is almost impossible to find a location with the large number of shipping entrances necessary for the expeditious handling of express merchandise.

J. H. Bertram, Collector at Toronto, has provided the REVIEW with the following statistics regarding the business of the Express Branch of that port for the fiscal year 1927-28; Packages received 331,244, entries 58,061, duty collected $4,653,925.

A large portion of the Express business includes cases and packages as bulky as shipments by freight, and anywhere from three to ten carloads of express matter are received daily. Five or six cars, containing miscellaneous shipments, would be probably an average.

TRADE WITH SPAIN

The principal imports into Canada from Spain in 1927 had a total value of $1,500,000. They were: Nuts, rice, raisins, wines, cork manufactures and salt. The main exports from Canada have been: Rubber tires, farm implements and machinery, automobiles, automobile parts, machinery, electric apparatus, porcelain insulators, codfish, salmon, cheese, soda and sodium compounds. Exports from Canada to Spain in 1927 totalled $782,254.

NEWS AND COMMENT

Contributions pertaining to the Customs, Excise, and Income Tax Divisions, are invited to this Department of the Review.

Montreal: An interesting development in the outside work of the Port of Montreal, has been the clearing of an express shipment consigned to the Canadian Pacific Express, which was unloaded from the *Empress of Australia* at Rimouski, on Friday, June 8, and was transported by aeroplane to Montreal in three hours. This aeroplane was cleared for Toronto within three-quarters of an hour of its arrival.

The airport is located at St. Hubert, Que., on the south shore of the St. Lawrence, thirteen miles from the examining warehouse on McGill street.

Oshawa: An interesting importation, of considerable value, arrived at Oshawa recently. Four, new six-wheel, thirty-passenger motor busses were driven by road from Philadelphia to Oshawa by the importer and three of his drivers, and accompanied from Niagara Falls by an assistant appraiser of the port of Oshawa, per highway manifest.

Midland: Recently the local staff at Midland was increased by the temporary appointment of Officer Albert E. Martin. This was necessitated by the increase in the outside work following the erection last year of another large grain elevator here, and the entry into Midland this year of the Canadian Pacific Railway, this being accomplished by the construction of a connecting line between Port McNicoll and Tay Junction. The latter point is situated on the Canadian National, a short distance east of Midland and from there the Canadian Pacific has secured running rights from the Government-owned line.

Toronto: A. P. Mather, cashier and computing clerk, died suddenly May 17, 1928. He entered the Inland Revenue service May, 1911.

Prince Rupert: Customs and Excise business at the port of Prince Rupert, exclusive of outports, for the fiscal year 1927-28, was as follows: Entries 2,387, collections $142,536, rail manifests received 277, rail manifests forwarded 1,546, vessel manifests received 2,600. Seagoing vessels arrived 2,209, departed 2,178; coasting vessels arrived 1,858, departed 1,980.

Vancouver: During the fiscal year 1927-28 vessels carrying the flags of thirteen countries entered Vancouver harbour. There are now 19 deepwater docks, with 20 suffrance warehouses with facilities for discharging and loading cargoes. Five of these docks are used exclusively for the loading of grain.

Winnipeg: During the past fiscal year it was found necessary to enlarge the accommodation for the importing public at the Customs Postal Branch of this Port. This was done by the addition of two offices, formerly occupied by the Dominion School Lands Branch and by the provision of additional counter space.

Saint John, N.B.: Charles Berton Lockhart, for the past twelve years Collector of Customs and Excise, Department of National Revenue, Saint John, has been granted three months leave, previous to retirement under the Superannuation Act. Mr. Lockhart has left for a three months visit to Europe. He was appointed to the service on May 11, 1916.

Mr. Lockhart was born in Moncton in 1855, the son of Charles D. and Hannah Read Lockhart. His early life was spent in Saint John and Sunbury County, and he has resided in West Saint John for the last forty-seven years.

Mr. Lockhart took a keen interest in civic affairs and sat in the old Saint John council for a number of years. He was a member of the School Board for fifteen years, also a member of the Hospital Commission. He was elected to the Legislative Assembly in 1895, also in 1912.

A silver tray and service was presented to Mr. Lockhart by the port staff on the occasion of his retirement, the presentation being made by A. L. Hoyt, Inspector, and Acting Collector at Saint John.

DEPARTMENTAL RULINGS

Nichrome Wire and Strip. Nichrome wire, a drawn product, tariff item 406; nichrome strip or ribbon, made by rolling nichrome rod, or by rolling a round wire flat. Tariff item 711.

Red Fox Ensilage Cutter and Silo Filler, per illustration. Tariff item 448.

"Damico" Combined Strainer and Milk Cooler, not entitled to entry under tariff item 448. Dutiable according to material.

Caterpillar Traction Ditcher, per illustration, with or without boom and bucket or shovel. Tariff item 453.

Trask Lobsterman Gasoline Marine Engine, Hoist Model, not entitled to entry under tariff item 470, nor under tariff item 453E; but dutiable under tariff item 453.

Dresdensia Straw Hat Sewing Machine, per illustration. Tariff item 440.

Angell One Way Disc Plough, per illustration, from Ohio Cultivator Co., Bellevue, Ohio. Tariff item 446b.

Model "R.A." Rockwell Dilatometer, per illustrations, used in determining and recording the expansion of metals under heat treatment. Tariff item 657.

Ainley Centrifugal Gold Separator, per illustration, is of a class or kind not manufactured in Canada and is entitled to entry under tariff item 461 when for use exclusively in alluvial gold mining.

Fabroil Gears made of cotton impregnated with oil and formed under high pressure, equipped with steel binder, shrouds and studs. Tariff item 548.

"Tisit" Aluminum Solder, per sample, from Letellier Laboratories, Inc., Rochester, N.Y. Tariff item 247.

Cinderella Suede Dressing Marron Glace, per sample, from Everett & Barron Co., Providence, R.I. Tariff item 220c at $3.00 per gallon and 30 per cent.

Cabot's Double Ply Sheathing Quilt, per sample, from Samuel Cabot, Inc., Boston, Mass. Tariff item 192.

Vita-Weat, per sample, from Peek Frean & Co., Ltd., London, England. Tariff item 65.

Cactus Plants. Tariff item 711.

Blue Green Oxide No. 4005, per sample, from Blyth Colour Works, Limited, Cresswell, England. Tariff item 246.

Cinderella Kid Polish and Cleaner, White, per sample, from Everett & Barron Co., Providence, R.I.. Tariff item 220c at $3.00 per gallon and 30 per cent.

Glace Blanc La Belle, per sample, from Everett & Barron Co., Providence, R.I. Tariff item 220c at $3.00 per gallon and 30 per cent.

Vino Sano Beer Brick and Vino Sano Grape Brick, per samples from the Vino Sano Co., Inc., San Francisco, Cal. Tariff item 220a.

Clear Broom Lacquer and Green Broom Lacquer, per samples, from Chas. R. Long, Jr., Inc., Louisville, Ky. Tariff item 248.

Broom Lacquer Thinner, per sample, from Chas. R. Long, Jr., Inc., Louisville, Ky. Tariff item 220c at 60 per cent.

Duro-Flex, per sample, from the Mutual Associated Profits Co., Portland, Ore. Tariff item 220b.

Acoustical Cement, per sample, from Atlas Supply Co., Manayunk, Philadelphia. Tariff item 248.

Red Burnish Gold Size, per sample, from Reliable Burnish Gold Size Co., Mariners Harbour, N.Y. Tariff item 246.

Bix Shortening, per sample, from Christopher Thomas & Bros., Ltd., Bristol, England. Tariff item 711.

Ralston Select Health Bran, per sample, from the Crown Mills, Portland, Ore. Tariff item 45.

Seidel's Lemon Pie Filling (Dessert Preparation Lemon Filling), per sample, from Ad. Seidel & Sons, Chicago, Ill. Tariff item 141.

Blue Green Oxide, per sample, from B. F. Drakenfeld & Co., Inc., New York. Tariff item 246. (Note: This ruling cancels ruling in April number of National Revenue Review).

Vogtland 10-Yard Shuttle Embroidery Machine, per illustration. Tariff item 468.

Pond Weed Tubers, from the Wisconsin Aquatic Nurseries, Oshkosh, Wis. Tariff item 79.

THE LETTER BAG

The National Revenue Review is issued on or about the fifteenth day of each month. Correspondence for the "Letter Bag" should reach the Editor not later than the last week of each month.

Address all communications to The Editor, National Revenue Review, Connaught Building, Ottawa.

Favours Suggestions

The suggestions made by R. P. Daigle, Appraiser, Montreal, in the April number of the Review, to the effect that improvements would result if the staff of computing clerks was grouped for the various appraisal divisions, are the subject of comment by Leopold Larochelle, a checking clerk on the Montreal staff. Mr. Larochelle writes in part:—

The views expressed by Mr. Daigle are those of the majority of checking clerks at the Port of Montreal. It is logical that the checking clerk who has to check entries for only one division would be better prepared to make a thorough check than the clerk who has to examine the entries of all Customs divisions.

Errors will creep in and the checking clerk must have a phenomenal memory in order to remember everything; rates, subjects, classification, orders, countermands, regulations governing comestibles, drugs, ponies, crackers, and so on. A clerk who has to examine seventy-five, one hundred and sometimes one hundred and twenty-five entries a day, has not much leisure time to search the large old books, which constitute the library of the Long Room, to find what is necessary for a complete audit. Therefore, Mr. Daigle, who was formerly a checking clerk, speaks from a knowledge of the case and with common sense when he says in his letter that it is humanly impossible for a checking clerk to know the contents of all rulings, memoranda, circulars and many other things.

The checking clerks of the Port of Montreal welcome any system that will simplify the auditing, and in my opinion the plan suggested by Mr. Daigle would be productive of this result.

Regarding Seals

R. L. Eaton, Collector at Kentville, Nova Scotia, writes that the Review is valuable to every officer from a "family" as well as a working point of view. He finds it very helpful and in this regard mentions particularly the Departmental Rulings, and replies to questions asked by officers regarding their daily problems. Mr. Eaton submits the following question:—

When a railway car load of Canadian manufactured goods, shipped from a Canadian point, passes through United States territory and Customs seals are placed thereon, who is responsible for removing such seals? Example: A car load of automobiles, manufactured in Canada, shipped in transit through United States territory, arrives at a Canadian point with Customs seals affixed. Should these seals be detached before arrival at an inland port?

Editor's Note.—The Chief Inspector of Customs and Excise, to whom this question was referred, suggests the following reply:—

Canadian goods shipped in transit through United States territory are accounted for on manifest form A-11.

Customs seals on cars containing such merchandise should be removed at the Port upon which the goods are manifested, whether such place is a frontier or an interior port.

Not Required

S. D. Yeo, Excise officer, Walkerville, Ontario, makes this suggestion:—

In lieu of badges, which are not issued to ununiformed officers, I suggest some means of identification, such as a card, be provided.

Editor's Note.—Officers of Customs and Excise, whose duties bring them into contact with the public wear uniforms and badges. Officers assigned to other duties at ports and outports do not, as a rule, require to be identified.

THE QUESTION BOX

Questions will be asked in one number of the Review and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

The following questions were asked in the June number of the Review:—

(1) Would a resident of the United States who purchased a property in Canada, to be used by him as a summer residence, be allowed to bring in his used furniture, etc., as settlers' effects under Tariff Items 705 and 705-A?

(2) A person sends a Canadian duty paid machine to the United States for repairs, and has returned to him, without charge, an exactly similar machine, but new. Would this machine be liable for duty, and if so on what amount, it having been given in exchange as a matter of service without charge?

(3) When a truck arrives at the frontier with a load of household goods which are to be entered free as settlers' effects, the owner of the goods having taken the train with his family, what is the Customs procedure?

(4) Who was the first Deputy Minister of Inland Revenue?

The answers are:—

(1) No.

(2) A new machine sent to Canada without charge, in exchange for an old machine returned to the United States, is subject to the regular requirements of the Tariff as to duty and tax on its full valuation as sold for home consumption in the country of export at the time shipped to Canada.

(3) An intending settler sending his settlers' effects to Canada by a motor truck and not accompanying the same, but wishing to clear them at the Canadian border, should secure in advance duplicate copies of Settlers' Effects Entry Form B.4 and complete the same, attesting to the oath before a Notary Public in the United States and describing the articles on the face of the entry. If this completed entry accompanies the goods, the Collector at the border will accept the same, if finding it correct after the goods have been examined by his officer. Vide Memo. No. 1457½B. Paragraph 2.

Settlers' effects not entered at the border and going forward to an interior port for entry, should be treated as provided for in Memo. No. 2, Revised, Section 16.

(4) To provide an answer to this question an extended search was necessary in certain old letter books, and orders in council, pertaining to the former Inland Revenue Department. The Act constituting the Department of Inland Revenue was assented to on 22nd May, 1868, and it would appear that Thomas Worthington was the first Commissioner of Inland Revenue.

The following questions have been received and will be answered in the next number:—

(1) Where did the phrase used in official correspondence, "I have the honour to be, Sir, Your obedient servant," originate?

(2) What forms are to be used in connection with a foreign truck crossing the frontier into Canada for the purpose of getting a load of goods?

(3) What memorandum of the Department deals with boundary buildings, commonly known as line houses?

(4) An invoice of goods is presented at Customs whereon the exporter declares the home consumption value at time shipped, but *no charge to the importer.* Where is the Customs authority to accept entry on the shipment without collection of special or dumping duty?

H. G. Osterhout, Customs-Excise Examiner, Toronto, has been granted retiring leave, prior to superannuation. He entered the service in July, 1904.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

MAY—JUNE

ADDITIONS

Nova Scotia

Arichat (Fourchu): J. Hooper, Customs Excise Enforcement Officer.

New Brunswick

St. John: G. P. Lanyon, O.A.S., Messenger.

St. Stephen (Upper Mills): N. D. Smith, Customs Excise Enforcement Officer.

Quebec

Athelstan (Trout River): J. W. Lapalme, Customs Excise Examiner, Limited Service Outport.

Montreal: Lucien Gauvreau, O.A.S., Assistant Customs Appraiser; C. Livernois, Labourer; J. F. A. Pilon, Assistant Customs Appraiser; E. J. Rousseau, Labourer; Richard Roy, Customs Guard; F. A. R. Sauve, O.A.S., Customs Excise Examiner.

Quebec: J. C. Comtois, L. A. Girard, L. Letourneau, Emile Masse, P. E. L. G. Valois, Customs Excise Examiners.

(Bonne Esperance): John Jones, Customs Excise Enforcement Officer.

St. Johns (Frelighsburg): J. R. Doherty, Customs Excise Examiner, Limited Service Outport.

(Lacolle): R. Boudreau, A. Brosseau, Customs Excise Examiners.

Sherbrooke (Armstrong): J. R. Ducharme, Customs Excise Enforcement Officer.

Ontario

Bridgeburg: E. J. Martin, Customs Excise Examiner; A. Wright, O.A.S., Customs Excise Clerk.

Gananoque (Lansdowne): C. W. Landon, Customs Excise Enforcement Officer.

Midland: A. E. Martin, O.A.S., Customs Excise Examiner.

North Bay (Cobalt): H. B. Ramey, Customs Excise Examiner.

(Timagami): S. Connelly, Customs Excise Enforcement Officer.

Orillia (Bala): S. M. Jackson, O.A.S., Customs Excise Enforcement Officer.

(Huntsville): W. C. Moir, Customs Excise Enforcement Officer.

Simcoe (Port Dover): C. Cuthbertson, O.A.S., Customs Excise Examiner, Grade 1 Outport.

Toronto: C. C. Simpson, Clerk, Grade 1.

Windsor: S. W. Chisholm, O.A.S., L. J. Desjardins, O.A.S., P. E. Hyttenrauch, R. E. Lonnee, O.A.S., Benj. Lownsbrough, O.A.S., A. G. Morgan, O.A.S., Customs Excise Examiners; F. G. Shepley, O.A.S., Customs Excise Clerk.

(Walkerville): L. C. Tiernan, O.A.S., Customs Excise Examiner.

Manitoba

Emerson: H. A. Root, J. G. E. Shnier, H. V. Stinson, Customs Excise Examiners.

Winnipeg: Geo. Haines O.A.S., Customs Excise Examiner; F. Laurence, O.A.S., Customs Truckman.

Alberta

Calgary: G. A. Wilson, O.A.S., Customs Excise Examiner.

Edmonton: M. A. McLeod, O.A.S., Customs Excise Examiner.

British Columbia

New Westminster: J. Brown, L. V. J. Griffin, Customs Guards.

Vancouver (Englewood): Neil Robertson, Customs Excise Enforcement Officer.

Administrative

Board of Customs: Miss M. Fidoe, Stenographer, Grade 2; Rene Pageau, Clerk, Grade 2.

Inspection: H. W. Armstrong, M. J. Furlong, J. S. Robbins, Assistant Inspectors of Customs and Excise.

Preventive Service: Harold U. Banks, Clerk; F. M. Cumming, Special Customs Excise Enforcement Officer; Miss M. Hanson, Stenographer, Grade 2; Miss H. Marshall, Stenographer; L. Matchett, E. J. Palmer, Special Customs Excise Enforcement Officers; Israel Podolsky, Clerk, Grade 1; J. V. Stinson, Special Customs Excise Enforcement Officer.

DEDUCTIONS

Nova Scotia

Antigonish (Malignant Cove): Mrs. H. A. MacGillivray. Customs Excise Enforcement Officer.

Lockefort: J. R. Douglas, Collector of Customs and Excise, Limited Service.

Port Hood: A. McLellan, Customs Excise Examiner.

Prince Edward Island

Charlottetown: A. McKinnon, Customs Excise Examiner.

QUEBEC

MONTREAL: J. Depledge, Customs Truckman; O. W. Petit, Customs Guard; A. Quintal, Customs Excise Examiner; J. Rousseau, R. Rousseau, Customs Guards; J. Thompson, Customs Excise Enforcement Officer.

SHAWINIGAN FALLS: C. O'K. Buisson, Collector of Customs and Excise, Grade 2.

ONTARIO

BRIDGEBURG: Wm. Liddell, Customs Excise Clerk; F. T. Purcifer, Customs Excise Examiner.

FORT WILLIAM (Pigeon River): H. L. Brewer, Customs Excise Examiner.

NORTH BAY (Cobalt): S. Connelly, Customs Excise Examiner.

TORONTO: T. F. Anketell, Clerk, Grade 1.

WINDSOR: A. H. Bayne, Customs Excise Examiner.

MANITOBA

WINNIPEG: T. Fleming, Computing Clerk; J. D. Johnson, Messenger.

SASKATCHEWAN

MOOSE JAW (Shaunavon): H. L. Cairns, Sub-Collector of Customs and Excise, Grade 1 Outport.

REGINA: D. M. Seaby, Customs Excise Clerk.

BRITISH COLUMBIA

PRINCE RUPERT (Bella Coola): A. Christiansen, Postmaster.

ADMINISTRATIVE

INSIDE SERVICE: Geo. McAngus, Clerk, Grade 3.

PREVENTIVE SERVICE: J. R. Belisle, D. W. Fraser, Special Customs Excise Enforcement Officers.

PROMOTIONS

NEW BRUNSWICK

ST. JOHN: S. C. Tippitt, from Customs Excise Examiner to Special Exciseman, Grade 1.

QUEBEC

MONTREAL: Rene Lemieux, from Computing Clerk to Assistant Customs Appraiser.

ST. JOHNS (Lacolle): D. Racicot, from Customs Excise Examiner to Senior Customs Excise Examiner.

ADMINISTRATIVE

INSIDE SERVICE: J. C. O'Neill, from Clerk, Grade 2 to Clerk, Grade 3; Miss E. A. Rooney, from Stenographer, Grade 2 to Stenographer, Grade 3.

INSPECTION: J. R. R. A. Carrier, from Clerk, Grade 3 to Clerk, Grade 4.

PREVENTIVE SERVICE: Miss S. R. M. Kuhn, from Stenographer, Grade 2, to Stenographer, Grade 3.

TRANSFERS

L. P. Bastien, from Customs Excise Clerk, Montreal, P.Q., to Customs Excise Examiner, St. Johns, P.Q.

F. Whitaker, from Customs Excise Examiner, St. Johns, P.Q., to Customs Excise Clerk, Montreal, P.Q.

PROMOTIONS AND TRANSFERS

W. A. Abrahart, from Customs Excise Examiner, Hamilton, Ont., to Special Exciseman, Grade 3, Sarnia, Ont.

F. T. Curley, from Junior Fruit and Vegetable Inspector, Department of Agriculture, Montreal, P.Q. to Assistant Customs Appraiser, Montreal, P.Q.

E. J. Struthers, from Sub-Collector of Customs and Excise, Grade 1 Outport, Noyan, P.Q., to Collector of Customs and Excise, Grade 2, Beebe Junction, P.Q.

It was George Washington who wrote—"I hope I shall always possess firmness and virtue enough to maintain what I consider the most enviable of all titles, the character of an *honest man.*"

TORONTO COLLECTIONS

Customs-Excise revenue collections at the port of Toronto (not including outports) for April and May, the first two months of the present fiscal year, were as follows:—April, 1928, import duties, $3,197,780.02; Excise taxes, $1,291,616.01; Excise duties, $267,474.24; sundry collections, $5,336.95; total, $4,762,207.22. May, 1928, import duties, $3,319,070.62; Excise taxes, $1,366,658.06; Excise duties, $249,518.97; sundry collections, $5,540.07; total, $4,940,787.72.

For the fiscal year 1927-28 the revenue collections were: Import duties, $37,524,081.72; Excise taxes, $17,995,745.20; Excise duties, $2,176,841.92; sundry collections, $60,015.76; total, $57,756,684.60.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JUNE, 1927 AND 1928

——	1927	1928	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	15,056,457 44	16,633,104 25		
Less Refunds and Drawbacks	1,142,425 78	1,446,227 37		
Net	13,914,031 66	15,186,876 88		1,272,845 22
Excise Taxes	7,833,202 89	6,937,634 26		
Less Refunds and Drawbacks	68,525 53	131,448 50		
Net	7,764,677 36	6,806,185 76	958,491 60	
Excise Duties	4,791,351 76	5,383,373 09		
Less Refunds and Drawbacks	42,309 15	40,589 85		
Net	4,749,042 61	5,342,783 24		593,740 63
Sundry Collections	133,791 68	112,892 93		
Less Refunds and Drawbacks	23 06	Nil		
Net	133,768 62	112,892 93	20,875 69	
Net Totals	26,561,520 25	27,448,738 81	979,367 29	1,866,585 85
Net Increase				887,218 56

TOTALS FOR THREE MONTHS

——	1927	1928	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	42,929,225 30	47,781,246 89		
Less Refunds and Drawbacks	3,257,156 13	3,372,811 34		
Net	39,672,069 17	44,408,435 55		4,736,366 38
Excise Taxes	22,158,608 54	17,312,423 84		
Less Refunds and Drawbacks	233,909 10	273,154 66		
Net	21,924,699 44	17,039,269 18	4,885,430 26	
Excise Duties	13,073,612 82	15,048,345 02		
Less Refunds and Drawbacks	285,628 03	235,355 84		
Net	12,787,984 79	14,812,989 18		2,025,004 39
Sundry Collections	342,193 71	341,690 83		
Less Refunds and Drawbacks	26 34	5 00		
Net	342,167 37	341,685 83	481 54	
Net Totals	74,726,920 77	76,602,379 74	4,885,911 80	6,761,370 77
Net Increase				1,875,458 97

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF JUNE, 1927 AND 1928

——	June 1927	June 1928	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	1,065,901 53	1,089,675 95		23,774 42

TOTALS FOR THREE MONTHS

——	1927–28	1928–29	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	41,225,843 83	47,557,923 71		6,332,079 88

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF JUNE AND THE THREE MONTHS ENDED JUNE 1927 AND 1928

	June, 1927		June, 1928	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		105,678,453		107,121,091
Total Exports (Foreign Produce)		1,522,158		2,017,491
PRINCIPAL ITEMS OF EXPORTS—				
Wheat ... Bush.	15,863,044	24,142,364	21,959,638	29,881,669
Newsprint ... Cwt.	3,189,893	10,442,651	3,480,623	11,130,679
Planks and Boards ... M ft.	226,543	6,292,912	177,711	4,893,561
Wood pulp ... Cwt.	1,917,226	4,994,507	1,469,166	3,939,810
Wheat flour ... Brl.	846,700	5,589,264	716,013	4,668,470
Fish ... Cwt.	182,397	2,294,266	230,032	2,411,622
Cheese ... Cwt.	70,602	1,310,223	58,489	1,210,038
Automobiles and parts ... $		2,550,200		2,493,191
Furs ... $		1,933,346		1,755,490
Meats ... Cwt.	124,324	2,294,978	82,634	1,526,416
Imports entered for Consumption—Free goods		36,584,479		40,625,685
Imports entered for Consumption—Dutiable goods		64,433,907		70,068,058
Total Imports entered for Consumption		101,018,386		110,693,743

	Three months ended June, 1927		Three months ended June, 1928	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		292,799,008		284,117,730
Total Exports (Foreign Produce)		4,103,997		5,630,448
PRINCIPAL ITEMS OF EXPORT:—				
Wheat ... Bush.	64,742,921	89,625,985	60,602,251	83,965,359
Newsprint ... Cwt.	8,657,340	28,356,841	10,166,803	32,742,546
Planks and boards ... M ft.	547,507	14,965,437	427,959	11,451,359
Wood pulp ... Cwt.	4,236,246	11,394,970	4,084,087	10,762,499
Wheat flour ... Brl.	2,066,377	13,323,806	2,211,605	13,843,476
Fish ... Cwt.	456,428	5,274,910	516,566	5,129,244
Cheese ... Cwt.	107,961	2,018,426	113,767	2,405,156
Automobiles and parts ... $		7,997,894		7,118,284
Furs ... $		5,561,250		5,131,811
Meats ... Cwt.	324,878	5,909,467	243,813	4,332,137
Imports entered for Consumption—Free goods		92,951,951		105,130,379
Imports entered for Consumption—Dutiable goods		176,776,502		197,636,072
Total imports for Consumption		269,728,453		302,766,451

TRAVELLERS' VEHICLES REGULATIONS AMENDED

UNDER the regulations governing the admission of travellers' vehicles, hitherto in force (Sections 15 to 18, Memo. No. 2 Revised) motor vehicles used in conveying passengers internationally were permitted to proceed to one point in Canada to discharge or take on passengers.

The Minister has issued a regulation, which is now being communicated to Collectors as a supplement to Memo. No. 2 Revised, adding the following subsections to Section 16:—

(*b*) The term "local traffic" used in this regulation and in the bond forms established in connection therewith and the term "through transportation" shall not be held to prevent motor vehicles of foreign origin and not duty paid brought in by non-residents of Canada and *used in the international conveyance of passengers, from,*

(i) Discharging passengers who are non-residents of Canada at different points in Canada on the inward trip, provided such passengers are destined through direct from the point of embarkation to the point of discharge, or,

(ii) Taking on non-residents of Canada at different points in this country on the outward journey, provided the passengers so laden are destined through direct from the point of lading to a point in a foreign country; this not to include the privilege of taking on passengers at one point in Canada and discharging such passengers at another point therein.

Printed by F. A. ACLAND, King's Printer, Ottawa, Canada

The National Revenue Review

Connaught Building, Ottawa, Headquarters of the National Revenue Department

August, 1928

Vol. 1 — No. 11

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Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
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DAVID SIM.

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Commissioner of Excise, G. W. TAYLOR.
Commissioner of Income Tax, C. S. WALTERS.
Assistant Commissioner of Customs, C. P. BLAIR.

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C. S. WALTERS, Commissioner of Income Tax.
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The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. 1 OTTAWA, AUGUST, 1928 No. 11

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

IN THIS ISSUE

Telling Canada's Trade Story
Work of Statistical Branch reviewed

Preventive Service Very Active
Illustrated summary of recent results

Postal Parcels By Thousands
Toronto branch is busy spot

Income Tax Revenue Increases
Statement of returns by districts

News and Comment

Trade and Revenue Statements, Departmental Rulings, Usual Monthly Features.

Another Veteran Gone

WITH deep regret the death is recorded of Abraham Code, Inspector of Customs and Excise, Winnipeg. Mr. Code died on July 24th, 1928, after a brief illness. Deceased was one of the veteran officers of the former Department of Inland Revenue, and his service extended continuously over a period of forty-two years. He was first employed as an Excise officer at Winnipeg in 1886, and five years later was promoted to be a second-class Excise officer. Mr. Code passed through the various grades of Excise work, passing all Excise examinations, and in 1905 was promoted to the rank of Deputy Collector of Inland Revenue. In 1915, he was made District Inspector for Manitoba, and in 1921, with the merging of the two Departments, Mr. Code was appointed Inspector of Customs and Excise. As recently as April of this year, Mr. Code was assigned to duty as Inspector of Bonded Factories and Breweries for Manitoba, Saskatchewan, Alberta and British Columbia. His death at the age of sixty years is sincerely regretted by his colleagues of the National Revenue Department, and he leaves behind a record of long service faithfully and loyally performed.

The funeral of the late Mr. Code took place in Winnipeg on Friday, July 27th, the service, which was largely attended, being held in St. Johns Cathedral Church. The Department at Ottawa was represented by Mr. William Ide, Private Secretary to the Honourable W. D. Euler, Minister of National Revenue.

Conscience Money

MR. C. S. WALTERS, Commissioner of Income Tax, received recently in an envelope bearing the Montreal postmark, the sum of $11 to which was attached a slip marked "Conscience Money."

And So to Bed

THE following entertaining description of an average day in the office of a Collector in the far-off Yukon, was received by the *Editor* from S. Coulter, Whitehorse, Y.T.

"Daddy, daddy, is this to-morrow?"

This at six a.m. from a little curlyhead who had been promised by her mother that she would be taken out to Baxter's ranch on the morrow to see, for the first time, the hens and chickens. This, and similar questions, kept the Collector occupied until it was time to go to the office.

Attention was given to the mail which arrived on the previous evening, an accumulation of ten days. The first, the ever-welcome pay cheque; a K14A from the department, requesting that the goods may be described in space (C) of the claim in accordance with the tariff item under which dutiable, etc.; a telephone call from a transportation company; a passenger boat with barge in tow ready to leave for Dawson, said barge loaded with gasoline in drums. Only one or two tarpaulins obtainable; would covering the drums on top only meet with the requirements of the Customs regulations? A letter from the Inspector wanting to know what had happened to a number of outstanding E-7's; a wire from the R.C.M.P. at Carmacks, a trading post on the Yukon river 197 miles below Whitehorse, complaining that someone was engaged in the nefarious business of making and selling liquor to Indians and please send Preventive officer with writ of assistance immediately. A prospector from the United States, on the Squaw Creek stampede, called to see if it were possible for him to pass his rifle without a permit from Ottawa. Another letter was from the manager of an oil company in the United States. After reciting the Customs regulations governing the painting of drums and cans containing gasoline, he wanted to know if it would be sufficient to paint the ends and a ring only around the drums and if it was necessary to paint the tops of the cans? One more from this miscellaneous pile. A letter from a former citizen of the United States but now a resident of Dawson for many years. He was leaving the Yukon and going back home. He had obtained an old pair of moose horns which he wished to take with him. He had the necessary permit from the Gold Commissioner to export from the Territory. Would the Customs Department be good enough to let him have these old valueless horns as a souvenir of this great country where he had spent the best twenty-five years of his life? And so the working hours grind on.

In the evening, as a recreation, the Armstrong pump was started and after an hour or two spent in watering and weeding the flower garden and fighting the voracious mosquitoes, the Collector, wondering if the June frost would come this year in June or in July, decided to call it a day. He picked up an armful of Coast newspapers and settled down to glean a knowledge of what the outside world had been doing during the past ten days. And so occupied, with no darkness to warn one of the approaching lateness of the hour, a little voice from the cot in the corner piped "Daddy, how do hens make eggs?"

"Good-night, dearie, mother will tell you to-morrow."

And so to bed.

Rubbing Alcohol

AS the Department has ascertained that some misapprehension exists with regard to the purpose for which rubbing alcohol may be used, a brief review of the subject is deemed desirable.

About the year 1921 representations were made to the effect that in view of the high rate of excise duty collectible on alcohol, considerable hardship existed, especially among families in humble circumstances, in which some member was afflicted with disease such, for example, as tuberculosis or typhoid fever, when purchasing supplies of alcohol prescribed by the attending physician for the prevention of bed sores.

It was therefore requested that some means be adopted whereby alcohol employed for this purpose should be exempt from duty. After careful study of the situation, the Department decided to authorize the manufacture by licensed distillers as provided by the Excise Act, of a grade of specially denatured alcohol, to which had been added fifty grains of brucine sulphate, and a quarter of a gallon of diethylphthalate to each ten Imperial gallons of alcohol, and since the Act provides that specially denatured alcohol of the respective grades authorized by the Department may be manufactured free of excise duty, the result was that the product in question, when purchased by retail druggists from authorized wholesalers, could be obtained at greatly reduced prices.

The regulations governing the sale of rubbing alcohol by permit holders provide that the sale is to be confined exclusively to *bona fide* wholesale and retail druggists, hospitals, practising physicians and benevolent and religious institutions caring for the infirm and the sick, and that as respects the retail druggist and physician, the quantity which he may receive for sale during any calendar month is not to exceed two dozen bottles containing 16 oz. each or their equivalent if contained in smaller packages.

Various inquiries have been received from time to time, having for their object an extension of the use for which rubbing alcohol may be employed, such as, for example, veterinary surgeons' use, the sterilizing of surgical instruments, the manufacture of bay rum, lotions and toilet waters, but to all such inquiries the Department has replied that the use of this article is to be confined solely to the purpose for which it was originally authorized, namely, the rubbing of the human body.

Collectors and other officials of the Department should therefore bear the foregoing in mind and, when the opportunity occurs, disseminate this information as widely as possible, particularly in view of the fact that in a large number of cases of violation of the regulations, the privilege of securing supplies of rubbing alcohol has been cancelled.

INCOME TAX REVENUE BY DISTRICTS

THE comparative statement of Income Tax Revenue by districts received during the first four months of the fiscal year ending July, 1927 and 1928, shows very substantial increases in collections at Toronto, Montreal, Ottawa, Halifax, Hamilton, Winnipeg and other districts. Decreases are marked with an *X*. It should be explained that Saskatoon and Edmonton are new districts, Saskatoon drawing from the old districts of Prince Albert and Regina, and Edmonton from Calgary. This explains the apparent decrease which, in reality, is an increase as follows:—

Total net increase for Province of Saskatchewan, $58,845.99; Alberta, $85,935.44, making a total of $144,781.43.

The comparative statement is as follows:—

	1927-28	1928-29	Increase or Decrease
Halifax	427,831 84	487,958 18	60,126 34
St. John	437,802 11	424,643 74	13,158 37x
Quebec	1,032,102 39	943,952 79	88,149 60x
Montreal	13,462,279 23	16,195,033 39	2,732,754 16
Ottawa	1,847,492 39	1,943,951 41	96,459 02
Kingston	315,640 62	349,897 70	34,257 08
Belleville	214,467 76	298,938 40	84,470 64
Toronto	10,456,028 00	13,448,545 37	2,992,517 37
Hamilton	3,282,276 08	4,060,663 41	778,387 33
London	4,400,158 51	3,796,593 77	603,564 74x
Fort William	220,382 16	280,863 62	60,481 46
Winnipeg	2,379,238 73	2,668,503 25	289,264 52
Regina	555,741 79	485,789 15	69,952 64x
Saskatoon	.....	132,794 90	132,794 90
Prince Albert	40,592 86	36,596 59	3,996 27x
Calgary	995,014 16	772,188 43	222,825 73x
Edmonton	.....	308,761 17	308,761 17
Vancouver	4,150,650 03	3,595,403 93	555,246 10x
Yukon	20,696 77	27,044 20	6,347 43
	44,238,395 43	50,258,123 40	6,019,727 97

HERE AND THERE

It is well for National Revenue officers in the discharge of their duties to remember that the loquacious man shows lack of self-restraint. One of the cardinal virtues is self-control, which includes speech as well as other things. Shakespeare summed it up in the line:—" Give all thine ear, but few thy voice."

A college professor is said to have asked one of his class to tell him exactly what electricity is.

" I did know, Sir," said the student, " but I have forgotten."

" This ", said the Professor, " is one of the world's greatest tragedies. Here is the only person who ever knew exactly what electricity is, and he has forgotten what he knew."

The *Editor* is indebted to A. L. Hoyt, Inspector and Acting Collector at Saint John, N.B., for the following interesting notes:—

Two bronze plaques, suitably engraved, were placed at either side of the main entrance of the Customs House, Saint John, on June 19, to commemorate two outstanding events in the history of navigation, viz., the first voyage of a vessel propelled by a compound steam engine, and the use of a steam whistle, for the first time in the world's history, to give warning to vessels in foggy weather.

The first successful trip of the steam-propelled boat was made on the Saint John river in 1842. The vessel was known as the *Rainbow* and was designed by Benjamin Tibbetts, a native of Queens County, N.B. He also designed the engine Both remained in service on the historic river for more than 50 years.

Robert Foulis, a native of Saint John, in 1854 adopted the use of a steam whistle to give warning to vessels. In 1859 his device was installed on Partridge Island, which is situated in Saint John harbour about two miles from the city. At the present time a large fog horn is still located on the island together with a powerful searchlight, which throws its beams across the swirling tides of the Bay of Fundy.

The bronze plaques were cast under the supervision of the Historic Sites and Monuments Board of Canada and forwarded to the city by the Historical Branch of the Department of the Interior.

The expression "those were *Halcyon Days*" is often used, signifying that they were happy and peaceful. How many readers of the REVIEW are aware of its origin? The *Editor* had occasion to look it up recently and found that *Halcyon Days* was a name given by the ancients to the seven days which precede, and the seven days which follow the shortest day of the year, on account of a fable that during this time, while the halcyon bird, or kingfisher, was brooding, there always prevailed calms at sea. From this the phrase *Halcyon Days* has come to signify times of happiness and tranquility.

Here are a couple of frontier stories sent to the *Editor* by E. J. Struthers, Collector at Beebe Junction, Quebec.

A southern negro entered Canada recently with a consignment of horses and was held at the frontier for production of papers relative to the *mallein test*. He called up his employer to state the cause of the delay, and came out with the following: "Say boss, Ah's held up heah by a fellow with a blue unifoam and bwass buttons for that thah madalene tess."

The following conversation occurred on the occasion of a Customs officer on the border coming upon a man struggling manfully with an iron bed on his back:—

" Hello there, where are you going with that bed?"

" Home".

" Didn't that bed come from U.S.A.?"

" It did not. It came from Sears Roebuck."

Needless to say the gentleman was escorted to the Customs House.

GOOD WORK ON LAND AND SEA

Preventive Service Very Active in All Districts

The Customs Cruiser *Conestoga* which is doing effective work off the coast of Nova Scotia.

THE Customs-Excise Preventive Service is doing excellent work under the Chief, F. W. Cowan. For the month of June, 1928, 212 Customs and 116 Excise seizures were made, the proceeds from Customs being $45,833, and from Excise $15,080, a total of $60,913. By provinces the seizures effected were:—Nova Scotia, Customs 22, Excise 8; New Brunswick, Customs 36, Excise 3; Prince Edward Island, Customs 8, Excise 7; Quebec, Customs 30; Excise 30; Ontario, Customs 65, Excise 40; Manitoba, Customs 13, Excise 11; Saskatchewan, Customs, 11, Excise 11; Alberta, Customs 7, Excise 6; British Columbia, Customs 20, Excise nil.

Customs and Excise seizure proceeds for the corresponding month of previous years were as follows:—

June, 1923, $28,126; June, 1924, $53,504; June, 1925, $36,315; June, 1926, $34,057; June, 1927, $70,123. For the first three months of the present fiscal year, April-June, the seizure proceeds were, Customs, $143,565; Excise, $40,618; total, $184,184. In 1927-28 for the corresponding three months the proceeds were $169,706.

Proceeds Have Grown

In order that the effective work of the reorganized Preventive Service may be seen at a glance, the following figures are given showing the seizure proceeds for April, May and June of previous fiscal years. As referred to above, the proceeds from Customs

The Customs Cruiser *Bayfield* which is operating off Halifax Harbour and around the south-west coast of Nova Scotia.

Rum-running schooner seized by the Customs Cruiser *Bayfield* being towed from Lunenburg to Halifax.

and Excise seizures for the first three months of the present fiscal year were $184,184. For the corresponding period of 1923-24 they were $96,772; 1924-25, $123,167; 1925-26, $98,331; 1926-27, $76,971.

Good Work of Conestoga

The Customs Cruiser *Conestoga* is doing good work. About the middle of May she left Midland, Ontario, to go into commission. Her base is at Halifax and she patrols off that harbour and eastward as far as Canso and even Louisburg.

While on the way down to her base the master, Captain Hubert Coffin, sighted a suspicious looking motor boat off Besque Island, P.Q. Captain Coffin altered his course and proceeded to overhaul this craft. It was observed those on board appeared to be throwing something over the side, which, when the *Conestoga* came up, were found to be boxes. It was raining and very stormy at the time and, fog shutting down, the boat could not be sighted again. However, Captain Coffin put out his small boats and succeeded in picking up 41 cases of alcohol, which no doubt had formed the cargo of this boat.

Bayfield Very Active

The Customs Cruiser *Bayfield* has been loaned to the Preventive Service by the Department of Marine and Fisheries, and is rendering good service under the command of Captain J. C. McCarty. This little vessel has been out in all sorts of weather and is seldom in port.

Since the *Bayfield* went into commission this season, she has patrolled regularly off Halifax Harbour and along the south-west shore of Nova Scotia. This cruiser has done effective work in keeping the rum-runners in check in that district, and on the 12th June effected a very good seizure in the capture of a notorious rum-running schooner. At the time seized this vessel had on board 1,596 packages of liquor.

Liquor seized by the Customs Cruiser *Bayfield* being unloaded at Halifax.

SEIZURES EFFECTED

Customs and Excise seizures effected by the Preventive Service in Ontario for April, 1928, totalled 72. In Quebec 71 seizures were made and in Nova Scotia 41.

The duty paid value of Customs seizures made by the Preventive Service in April, 1928, totalled $115,751.00.

COMPILING CANADA'S TRADE STORY

Glimpse of Work Done by Statistical Branch of Department

THE story of Canada's foreign trade is an absorbing one. In the Department of National Revenue there is a complete statistical Branch which collects and compiles the material for that story, and has existed under the present organization since the year 1900.

Government Trade Reports have been published in Canada since about 1850, first under the direction of the Inspector General, then by the Minister of Finance, and from 1868 by the Minister of Customs. Under the direction of the Minister of National Revenue, these Reports are still being issued from year to year.

The staff establishment at present is 143 officers, 130 of these being employed in Customs Statistics and 13 in the checking and compiling of excise returns. This represents a large increase over the original staff, but a few comparative figures covering the work of 1901 and 1928 may provide a satisfactory explanation of this increase in numbers:—

	1901	1928
Number of import entries recorded	739,809	1,872,852
Number of export entries recorded	224,311	984,467
Value of imports recorded	$180,804,316	$1,108,919,808
Customs duties collected	$ 28,889,110	$ 171,872,768
Value of exports recorded	$191,894,723	$1,250,456,297
Number of items in import classification	1,455	1,938
Number of items in export classification	326	593

Sources of Information

The sources of information from which foreign trade returns are prepared, are the import and the export entries taken at Canadian Customs Ports, and prior to 1900 the statistical returns from entries were made up by local officers at each Port and forwarded quarterly to the Department where they were compiled into Provincial and Dominion returns by a staff of about ten statistical officers. The quarterly returns received from a hundred Ports spread across the continent left much to be desired in the way of co-ordination and uniformity, and the delays caused by the necessity of constant references from Ottawa back to the Ports, for correction of errors of all kinds, as well as the increasing importance of securing reliable statistics of the growing Trade of the country, resulted in "statistics" being transferred to headquarters at Ottawa in 1900.

Branch Established

The then Minister of Customs, the late Honourable William Paterson, and the Commissioner, the late Mr. John McDougald, took the matter in hand, and in that year the Statistical Branch was organized in its present form. A staff of officers, about sixty in number, was selected from among those formerly engaged in this work at the Ports, and these were assembled in Ottawa in the early summer of 1900, to carry on this work under the direction of the late F. G. Bennett, assisted by J. A. Watson, now Chief Dominion Appraiser. It was a wide net the Government spread to recruit the officers of the new Branch, and until they settled down comfortably together there was much contention among them as to the respective merits of Halifax and Vancouver and every intermediate Port. Many were the heated arguments which took place; for sometime East was East and West was West with a vengeance, but very soon the high spots of difference were ironed out and forgotten, and Ottawa adopted as the common home of practically all these statistical pioneers.

System Organized

Under the system then organized, copies of all entries, import and export, were forwarded to Ottawa from the Ports, and the information required was taken direct from these sources, classified, recorded, and compiled into Port, Provincial, and Dominion statistics, so that detailed returns of the ever-growing trade of Canada might be quickly and accurately prepared for publication. A monthly Report was issued of classified imports and exports, followed at the close of each fiscal year by an Annual Report giving full details of Trade with each country, the duties collected on imports, and much other information of general interest relating to foregin trade, together with a Shipping Report giving an account of the arrivals and clearances at each Port, the number and tonnage of vessels, with separate tables for seagoing vessels, coastwise vessels, and those trading across the lakes with the United States. This Shipping Report was compiled from annual returns received from each Port at the close of the fiscal year.

Statistical Text Book

The Customs Tariff is the text book of most Customs Officers, but the Statistical Officers' text book is the Classification of Imports and Exports. In this books are set down the items covering the various

classes of goods, imports or exports of which are separately recorded for statistical information. In a young country like Canada the variety of imports is much greater than that of exports so that the Import Classification contains more items than its little brother—the Classification of Exports.

The Import Classification must provide for each item of the Tariff so that the economic effect of each item may be readily ascertained. But the Classification does more than this. In cases where a single Tariff item covers different varieties of goods, each imported in large amounts, separate classification is provided for each of the more important classes of such goods. For example there is a single Tariff Item covering, in a general way, Machinery and Electrical Apparatus and this is divided for statistical purposes into about fifty separate classification items. As a result of such divisions, the classification contains about 1938 items as against 782 items in the Tariff. In the Classification of Exports there are 593 items covering the principal classes of goods entering into Canadian Export Trade. Annual revisions are made in Classification to meet changing conditions from year to year, and with the exception of the United States, where foreign trade is larger and more diversified, there is no other country at the present time providing more varied and complete detail in this respect than Canada.

Correct Classification

In recording import entries the statistical officers' first care is to classify the goods correctly. Having identified the goods with the item to which they belong, he records the quantities, values, the Tariff under which the goods are entered, the duties collected, and the country from which imported. He is trained to be on the alert for errors in description, in rate, in extension of duty, in quantity and price of goods, and in other particulars, and while his main business is to record statistical information, in carrying on this work he detects and arranges for the correction of many errors on entries as well. Throughout the whole system, from Port to Provincial to Dominion compilation, there are established constant checks in order to have the entries corrected when wrong, and to prevent clerical errors in the work itself. The treatment of export entries is similar, and the same checks are used for the prevention and correction of error. A special form of enquiry is provided for communication with the Ports when there is doubt about any point in connection with an entry, and the co-operation which the Ports have given has been most helpful in this work of clearing up inaccuracies of description and other errors on entries. It is a pleasure as well as a duty to place on record in the Review the staff's appreciation of the prompt and careful manner in which these enquiries are dealt with by the outside officers. It is difficult to estimate the value of this subsidiary check on entries while they are being recorded for statistics, but it is certainly an important feature of the work of the Branch.

The Department ceased publishing its monthly report in March, 1919, as work of this nature was being centralized in the Dominion Bureau of Statistics, and since that date the figures are tabulated and forwarded each month to the Bureau for publication, the necessary data being supplied to that Department about fifteen days after the close of each month. A summary statement of monthly trade is still issued by the Department, however, immediately after the close of each month giving figures of aggregate trade, with comparisons for the same period in the previous year. To prevent possible duplication, the publication of classified details of trade for the fiscal year was discontinued in 1923, though the Annual Report of the Department, with this omission, and the Shipping Report, are still prepared and edited by this Branch.

In April, 1922, the excise duty and excise tax statistics were transferred to this Branch, and the checking of excise returns and the compilation of these for publication are now carried on as part of the work of the Statistical Branch. The Annual Report of Excise has been consolidated with the Annual Report of Customs, and these are included in one volume instead of being separately published as previously.

The Statistical Branch carries on a very considerable correspondence, supplying to enquirers statistical information relating to Customs and Excise business, and the preparation of special statements supplied on request is an important and constantly increasing feature of the work of the Branch. It is estimated that about two thousand statements were specially prepared and tabulated last year to meet requests from correspondents in Canada and other countries.

Public Interest Keen

There can be no doubt that public interest in statistics as compiled in the Department is widely extended and constantly increasing. Statistical correspondence includes enquiries from students, statesmen, farmers, financiers, merchants, manufacturers, in fact all classes. The machinery employed by the Department in gathering and distributing statistical information to meet this growing demand is not claimed to be perfect, but it does the work, and no effort is spared to improve and render it more speedy, accurate and thorough, so that in the future, as in the past, the interests of Canada and Canadians may not suffer through lack of prompt and exact information with regard to the foreign trade of the country and the Excise transactions. Robert Telford is the chief of the Statistical Branch.

MEN AT HEAD OF PORT OF HALIFAX

W. C. Acker

At the head of the thriving Customs and Excise port of Halifax, Nova Scotia, are two officers who have rendered long and faithful service to the Department. The Collector, William C. Acker, was born in Lunenburg, N.S., in 1863, and was first employed as an acting officer at that port in 1889. A year later Mr. Acker was promoted to be clerk. He served for years in various port capacities and in 1918 was transferred to the staff of the Chief Inspector at Ottawa, with the rank of Inspector. In June, 1920, when a vacancy occurred in the Collectorship of Halifax, Mr. Acker was appointed, and he has filled that office from that date.

William Gleeson, Surveyor, Customs and Excise divisions at Halifax, is another veteran officer. He was born in Mayo, Ireland, in 1854, and entered the Customs service at Halifax in 1887 in the humble capacity of an acting packer. He has risen from the ranks, passing through various port positions to that of Surveyor, which office he has held from June, 1917.

In the September number of the *Review* an illustrated article will appear, covering Customs and Excise work of the port of Halifax.

William Gleeson

POSTAL PARCELS BY THOUSANDS

Busy Branch at Toronto Scene of Much Activity

THE Customs Postal Branch is one of the busiest departments of the Port of Toronto and is well situated for the convenience of the public. The branch is on the third and fourth floors of the new Union Station at the Bay street or eastern end. The public office on the third floor covers a floor space of approximately 30,000 square feet. The counter is L shaped and 140 feet in length over all, and is divided into three sections, the shorter section being for the sole use of wholesale importers. The main portion is divided into two sections for overseas and United States parcels respectively. A staff of sixteen computing clerks and three cashiers is in attendance. The computing clerks are not required to leave their positions on the counter, the parcels being brought from the receptacles by a staff of boys, assuring the public of prompt service at all times. After an entry is computed, the parcel, with advice card showing total amount of duty to be collected thereon, is taken to the cashier, who tabulates parcel number on cash register detail strip, and registers and collects amount of duty corresponding thereto. At the same time the invoices are transferred to the computing machine operators, of whom there are three, who tabulate same in groups of 15 in consecutive order on forms, which constitutes a complete entry and provides a double check against cashier and computing clerk, whose figures at the end of a day must check up with the computing machines. During the fiscal year 1927-28, 338,043 packages were received at this branch. There were 22,453 entries and duty collected totalled $1,006,705.

The Advertising Department, situated on the same floor, is manned by 4 clerks who receive all bulk circular matter from the Post Office, from which non-dutiable matter is eliminated, stamped duty free by hand or cancelling machine, and released for delivery. Dutiable matter prepaid by duty paid stamps is checked and if sufficient stamps are affixed same is immediately cancelled and released.

All other advertising matter is sorted and weighed, entered on the proper form and the sender or his agent notified as to the amount of duty payable. During the twelve months ending December 31st, 1927, a total of 240,641 pounds of such matter passed through this office.

R. H. Clark is the Superintendent, Customs Postal Branch.

LACOLLE A BUSY SPOT

Many Tourists Enter Canada at Outport

The outport of Lacolle, Quebec, is on the main highway connecting the New York State roads with Montreal, via Rouses Point. Lacolle is the first Customs office on the Canadian side of the boundary and during the summer season thousands of automobiles report inwards and outwards there. J. A. Latour, Collector at St. Johns, Quebec, of which Lacolle is an outport, has furnished the REVIEW with the following figures of automobile and passenger travel for April, May and June of the present year.

April: United States automobiles inward, 1248; United States automobiles outward, 1220; Canadian automobiles inward, 736; Canadian automobiles outward, 741; United States passengers inward, 4,160; United States passengers outward, 3,660; Canadian passengers inward, 2,571; Canadian passengers outward, 2,593. *May:* United States automobiles inward, 2,583; United States automobiles outward, 2,610; Canadian automobiles inward, 2,167; Canadian automobiles outward, 2,112; United States passengers inward, 7,749; United States passengers outward, 7,830; Canadian passengers inward, 7,223; Canadian passengers outward, 7,040. *June:* United States automobiles inward, 5,490; United States automobiles outward, 5,402; Canadian automobiles inward, 2,330; Canadian automobiles outward, 2,598; United States passengers inward, 16,470; United States passengers outward, 16,206; Canadian passengers inward, 8,155; Canadian passengers outward, 9093.

THE FAMILY ALBUM

At the time the Customs-Excise Preventive Service was re-organized under the present Minister, Divisional Chiefs were appointed for the various districts. The Divisional Chief of the Province of New Brunswick is L. A. Gagnon, who was appointed to his present position in June, 1927.

Mr. Gagnon was for years in the service of the Provincial government of New Brunswick and was Chief of the Fish and Game Protection Service of that province. By reason of his proven ability in that position Mr. Gagnon was selected for the post

of Divisional Chief in New Brunswick of the Customs-Excise Preventive Service. Mr. Gagnon has charge of forty-seven Preventive officers and six Preventive Service vessels are under his control.

The New Brunswick district is an important one as it has charge of the patrol work on the Maine border where there are many bridge-heads and ferries. The vessels under Mr. Gagnon's survey are on patrol duty in the Bay of Fundy, Straits of Northumberland and the Bay of Chaleur. The New Brunswick district, under its Divisional Chief, has done and is doing much good work in the prevention of smuggling.

SPIRITS AND TOBACCO

Excise duty collections during the month of June, 1928, showed a substantial increase over those of the corresponding month of 1927. The comparative statement is as follows:—

June, 1928, spirits potable, $1,303,448.71; June, 1927, spirits potable, $1,318,453.73. June. 1928, spirits non potable, $103,551.73; June, 1927, spirits non potable, $106,230.27. June 1928, malt. $470,687.51; June, 1927, malt, $398,882.19. June, 1928, cigars, $50,548.98; June, 1927, cigars. $49,192.56. June, 1928, cigarettes, $2,406,105.86; June, 1927, cigarettes, $1,980,918.00. June, 1928, manufactured tobacco, $388,028.37; June, 1927, manufactured tobacco, $391,774.90. June, 1928, foreign raw leaf tobacco, $612,638.40; June, 1927, foreign raw leaf tobacco, $566,420.70. June, 1928, beer, $39,138.60; June, 1927, beer, $34,522.20. June, 1928, licenses, $1,070; June, 1927, licenses, $827.

Comparative statement of tobacco, cigars, cigarettes, and foreign raw leaf tobacco entered for consumption during the months of June, 1927, and June, 1928, is as follows:—

June, 1928, tobacco, cut, 1,238,909 pounds; June, 1927, tobacco, cut, 1,191,600 pounds. June, 1928, tobacco, plug, 613,949 pounds; June, 1927, tobacco, plug, 694,044 pounds. June, 1928, cigarettes, no. 400,911,310; June, 1927, cigarettes, no. 330,071,750. June, 1928, cigars, no. 16,710,760; June, 1927, cigars, no. 16,670,255. June, 1928, snuff, 86,685 pounds; June, 1927, snuff, 73,640 pounds. June, 1928, foreign raw leaf tobacco, 1,510,481 pounds; June, 1927, foreign raw leaf tobacco, 1,385,815 pounds.

TARIFF CHANGE

Collectors of National Revenue were notified on June 30, of an Order in Council of the 29th June, 1928, in which a certain tariff change enumerated therein is made, which is effective on and from that date.

The text of the order in council is:—

His Excellency the Governor General in Council, on the recommendation of the Minister of Finance and under the provisions of Section 284 of the Customs Act (Chap. 42, R. S., 1927), is pleased to make and doth hereby make the following regulation:

The following article used as material in Canadian manufactures is hereby transferred to the list of goods which may be imported into Canada free of duty of customs:

(*a*) Ethylene glycol, when for use in Canadian manufactures, until the end of the next session of Parliament. (To be designated as item 788 of the Customs Tariff.)

NEWS AND COMMENT

Contributions pertaining to the Customs, Excise, and Income Tax Divisions, are invited to this Department of the Review.

Beebe Junction, Quebec: Alec J. Lacasse of this Port, who died on May 20th last, after a very brief illness, was prominent in athletic activities in this district, having been an officer in the Dufferin Heights Golf Club, Stanstead, Que., and the guiding spirit last winter in arranging a series of two hockey games between teams composed of the bank staffs and Canadian and United States Customs officers. His death will be greatly felt in this locality.

Toronto: After forty years service at the Port of Toronto, William Dunlop, Assistant Appraiser, retired under superannuation on July 1, 1928. His confreres wish him "bon voyage," as it is understood Mr. Dunlop intends to revisit his homeland, Ireland.

Robert Wright, a veteran officer of the port of Toronto, died on July 7, 1928. He entered the service in 1881. On April 1st last he was granted six months leave of absence prior to superannuation.

Yarmouth, N.S.: The Boston and Yarmouth Steamship Co. Ltd. of Boston, Mass., has inaugurated a new steamship service between New York and Yarmouth, Nova Scotia, making semi-weekly trips. The service is performed by the new steamer *Evangeline*, a sister ship to the SS. *Yarmouth*, now plying tri-weekly between Boston and Yarmouth.

At the request of the Boston and Yarmouth Steamship Company the Department has placed a Customs officer on the SS. *Evangeline* to attend to the inspection of passengers' baggage, and tourists' automobiles. It is hoped that this innovation will prove satisfactory and of considerable convenience to the travelling public.

The new Customs and Excise patrol boat *Ellsworth* has reached this port, and has gone into commission under the command of Captain Loran E. Kenney.

Prince Albert, Sask.: The first aeroplane (Pheasant Biplane) to be entered for duty at this port arrived by airway recently. The plane came by easy stages from Memphis. Norman Cherry, formerly of Prince Albert, is the owner of the plane and it will be used for commercial purposes.

Saint John, N.B.: Two bowling trophies, emblematic of the championship of the Civic and Civil Service League and of the Interleague Bowling Classic, have recently been placed in the Long Room of the Saint John Customs House. They were won by the Customs House team last winter.

The cup, donated by Mayor White for the championship of the Civic and Civil Service League is now held permanently by the Customs team, they having won it three times. The Civic and Civil Service league comprises the best bowling teams of the city and has been organized for more than seven years.

A large shield was presented the team when it took the championship of the Inter-league classic. R. F. Logan is the captain of the team.

Osoyoos, B.C.: After more than twelve years of faithful and efficient service, H. G. Neelands, Sub-Collector of Osoyoos, has retired.

Mr. Neelands first joined the Customs service in January, 1916. He came to Osoyoos in 1919, became Acting Sub-Collector on October 1, 1921, and was permanently appointed Sub-Collector in 1924.

Mr. Neelands was prominent in public life, and in mining circles, before joining the civil service. His fellow officers, and the public with whom his duties brought him into contact, regret his retirement.

Montreal: From the opening of navigation this season on April 26, to June 9th, there arrived in Montreal 72 steamships, carrying 8,886 passengers. Baggage examined for that period totalled 16,770 pieces, and 660 pieces passed through in bond.

A special feature on the wharf this year has been the issuance of automobile permits for the tourists, of which there have been issued 76 so far this season.

DEPARTMENTAL RULINGS

Little Airy Fairy Cake Flour, per sample, from Commander Larabee Cereal Co., Chicago, Ill., tariff item 61a.

Ergot Seigle (Ergot of Rye), per sample, from L. Van Damme & Co., Brussels, tariff item 204.

Reglisse Decortigue (Licorice Root), per sample, from L. Van Damme & Co., Brussels, tariff item 205.

Raw Puffles, per samples, manufactured by Puffles, Inc., Chicago, when imported in raw flake form to be fried, coated with sugar, etc., in Canada, tariff items 45 or 46.

Zev, per sample, from the Absorene Manufacturing Co., St. Louis, Mo., tariff item 220a.

Absorene, per sample, from Absorene Manufacturing Co., St. Louis, Mo., tariff item 252.

Stonhard Resurfacer, per sample, from the Stonhard Company, Philadelphia, Pa., tariff item 711.

Infantina and Hygiama, per samples, from Theinhardt's Food Company, London, England, tariff item 45.

Egyptian White Enamel No. 10 and Marbleizing Lacquer No. 25, per samples, from Egyptian Lacquer Mfg. Co., New York, tariff item 249.

Egyptian White Enamel No. H-1010, per sample, from Egyptian Lacquer Mfg. Co., New York, tariff item 249.

Finishing Enamel WW. per sample, from Egyptian Lacquer Mfg., Co., New York, tariff item 247.

K & M Waterproof Cement, per sample, from Knox & Morse Co., Boston, Mass., tariff item 248.

Easy Garden Raiser, per illustration, a garden cultivator, manufactured by the Easy Manufacturing Co., Lincoln, Neb., tariff item 446.

Tobin Bronze Shafting, sometimes termed Tobin Bronze Piston Rod, which has been turned, straightened and polished after rolling, tariff item 352.

Fish lines wholly of cotton and braided, tariff item 529; Cotton with linen, if braided, tariff item 565; silk, if braided, tariff item 565; cotton, not braided, but a cord or twine, tariff item 522c; linen, not braided, but a cord or twine, tariff item 537a; silk, not braided, but a cord or twine, tariff item 568c.

Jumbo Mullen Tester, a machine for use in determining the strength of wetted silk fabric, tariff item 468.

Oleo Resin Ginger USP, as well as other oleo resins non-alcoholic, such as vanilla, capsicum, etc., tariff item 711.

Glass Bottle Stoppers, when imported with bottles for which they are intended to be used, tariff item 326.

Multigraph Paper Jogger, for use with Multigraph printing machine, tariff item 453.

Electric refrigerators, complete either assembled or knocked down, tariff item 519. The freezing or cooling apparatus, imported separately is rated as follows: Motor and compressor, tariff item 453; cooling coils, condensers and tanks, according to material.

Wodack Portable Electric Hand Saw, per illustration, tariff item 453.

Superior Rug Washer, per illustration, a machine used by cleaners for washing and drying floor rugs, tariff item 453.

Chassis for Motor Fire Truck, without fixed equipment designed for carrying loose equipment only, such as a hose, loose ladders, axes, ropes, hand chemical extinguishers and other loose fire fighting apparatus, tariff item 438b; chassis for motor fire truck with fixed equipment thereon other than fire extinguishing machines, such as an aerial ladder truck, tariff item 438a; chassis for motor fire truck equipped with steam, gasoline or chemical fire engine or other fire extinguishing machine, tariff item 439; chassis for combination fire truck equipped with pumper or chemical engine or other fire extinguishing machine, and also ladders, fixed or otherwise, and loose equipment, tariff item 439.

THE LETTER BAG

Suggests a Fee

J. A. Blacklock, Postal Branch, Ottawa, writes:—

I would like to suggest that a fee of 25c. or 50c. be charged to anyone who intentionally allows his postal parcels to go to the Dead Letter office, and goes to get them when he is quite ready. This practice makes a lot of unnecessary work both at the Customs and at the Post Office.

I think if a fee were charged we would have no trouble in disposing of parcels in the allotted time.

Courtesy Acknowledged

William Miller, Customs-Excise Clerk, Brockville, Ontario, writes:—

I enclose an item which may be worthy of publication in the *Review*.

A word of appreciation now and again from the public in the performance of our duties is a much greater incentive to better service than a knock. It helps in this as in every other walk of life. The *National Revenue Review*, with its diversity of matter, is doing a great work toward improving the efficiency of the service generally, and the information it disseminates monthly is eagerly sought and digested.

The item enclosed by Mr. Miller follows:—

This is an extract from a letter received recently from the Minister of a leading church in Brooklyn, N.Y.—

Just lately my family and myself had occasion to cross from Morristown, N.Y., to Brockville, Ont., for the purpose of spending the summer on the Canadian side of the St. Lawrence River. My reason for writing this letter to you is to tell the Customs officers at Brockville, through you, how splendid is the courteous attitude which they show toward one in entering. In my particular case I came with my car, carrying a considerable load of camping equipment for use during the summer. After driving 225 miles that day I rather dreaded the task of going through that load. I found that the officer I met was a fine combination of efficiency and courtesy. With the heavy traffic at times between Morristown and Brockville it is only the practice of deliberate courtesy, along with efficiency, on the part of the Customs officers that makes entry at Brockville so pleasant.

Kind Words

Many letters are reaching the *Editor* expressing appreciation of the Review. The following are samples:—

A. Lamothe, Collector at St. Hyacinthe, Que., writes that the *Review* is very much appreciated by him and his staff.

T. Mason, Assistant Inspector, Victoria, B.C., writes:—

You are to be congratulated on the excellence of the articles. The *Review* is a friendly medium for imparting information of Departmental activities and for the interchange of ideas. It is invaluable to all officers and particularly useful to those who like myself are far removed from headquarters. I wish for the *Review* the success it deserves.

J. C. Hunter, Assistant Inspector of Income Tax, Fort William District, writes that he enjoys reading the *Review* each month, and finds the information it contains broadens one's outlook in respect to the National Revenue Department.

F. W. Davey, Collector at Victoria, B.C. finds the *Review* very interesting and of great assistance, and believes that it cannot fail to contribute to increased efficiency through the general information thereby afforded to all the officers of the Service.

H. G. Horne, of the St. Catharines staff, writes that the *Review* is worthy of consideration by all officers and the answers to questions submitted are given in an interesting and informative way. If its columns are studied by officers, much benefit is to be derived.

Editor's Note:—The Editor is gratified by these and many other expressions of approval of the Review. Contributions by officers to its columns of articles and photographs dealing with matters of departmental and general interest, and suggestions regarding topics of discussion, are welcomed.

THE QUESTION BOX

Questions will be asked in one number of the Review and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the July number of the Review:—

(1) Where did the phrase used in official correspondence, "I have the honour to be, Sir, Your obedient servant," originate?

(2) What forms are to be used in connection with a foreign truck crossing the frontier into Canada for the purpose of getting a load of goods?

(3) What memorandum of the Department deals with boundary buildings, commonly known as line houses?

(4) An invoice of goods is presented at Customs whereon the exporter declares the home consumption value at time shipped, but *no charge to the importer.* Where is the Customs authority to accept entry on the shipment without collection of special or dumping duty?

The answers are:—

(1) This form is used in the British civil service and was adopted many years ago by the civil service of Canada. It is not used as much now.

(2) Form E50-B in respect of the truck and Form B-13 in respect of goods exported.

(3) *Vide* Circular 527-C, issued on 8th September, 1926.

(4) This question was referred to the Assistant Dominion Appraiser, who suggests the following reply:—

The Dumping Clause provides that dumping duty shall apply when the actual selling price is less than the value as sold for home consumption.

It does not appear that dumping duty is applicable when, for any reason, there is no selling price, provided that the transaction is an independent one and does not affect any other transaction at Customs.

The following questions have been received and will be answered in the next number:—

(1) What constitutes a true copy of a customs document and who only should obtain them?

(2) Should the original copies of entries and invoices be kept on file at the port or outport where taken, or sent to the Department with the period returns?

(3) Should letters within the Department be addressed to the individual as John Smith, Collector of National Revenue, or simply Collector of National Revenue?

(4) What are the regulations governing the obtaining of a refund of duties on goods returned to shippers on account of their being not according to order?

Regarding Tourists' Permits.

A Customs-Excise Enforcement officer at Hereford Road, Quebec, writes:—

Is it strictly necessary for a tourist personally to sign his permit in the required space: "Signature of the owner?" As many people have an undecipherable signature, may the Customs officer fill out the whole for the sake of accuracy and convenience?

Editor's Note.—The Department prefers that the tourists own signature be obtained on a permit, and if the signature be illegible it may be printed or rewritten on the side of the permit.

From the question it is evident the officer appreciates the importance of a legible name and address, in order that the work of the officer, who may later have to trace an uncancelled permit, may be facilitated.

CLOSED

St. Francois de Madawaska, N.B., a Preventive Station under the survey of the Port of Woodstock, N.B., was closed, from and including 1st July, 1928.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

JUNE—JULY

ADDITIONS

Nova Scotia

Digby: C. J. Beaton, O.A.S., Customs Excise Examiner, Limited Service.

Halifax (Port Dufferin): H. Smiley, Customs Excise Enforcement Officer.

Parrsboro (Port Greville): Captain A. E. Tower, Customs Excise Enforcement Officer.

New Brunswick

St. Stephen: F. H. Watkins, O.A.S., Customs Excise Examiner.

Woodstock (Edmundston): T. Morneault, O.A.S., Customs Excise Examiner, Grade 1 Outport.
(Richmond): A. D. Nicholson, Customs Excise Enforcement Officer.

Quebec

Beebe Junction (Rock Island): J. W. Dumoulin, Customs Excise Examiner.

Coaticook (Stanhope): Eddie Boivin, Douglas Baldwin, Customs Excise Enforcement Officers.

Montreal: P. H. Gingras, Customs Excise Examiner; Andre Girard, Clerk, Grade 1.

St. Johns (Lacolle): J. G. Fredette, V. M. Hebert, H. A. Roy, Customs Excise Examiners.

Ontario

Bridgeburg: E. J. Andrews, O.A.S., Wm. Clough, Wm. Granville, O.A.S., R. S. Johnston, G. C. McPherson, O.A.S., H. O. Saylor, Customs Excise Examiners.

Fort William (Pigeon River): Timothy Healey, Customs Excise Examiner.

Hamilton: K. C. Cameron, O.A.S., T. S. Gant, O.A.S., Customs Excise Clerks; P. E. Mills, O.A.S., Customs Excise Examiner.

Niagara Falls: F. C. Heckadon, Customs Excise Examiner.

North Bay (Cochrane): J. O. Crich, O.A.S., Customs Excise Examiner, Grade 1 Outport.
(Moose Factory): V. W. West, Acting Sub-Collector of Customs and Excise.

Ottawa: Leopold Barnwell, O.A.S., Customs Excise Examiner.

Parry Sound (Key Harbour): G. C. White, Customs Excise Examiner.

Port Hope: W. R. Goodman, Customs Excise Clerk.

Stratford: F. G. Harris, O.A.S., Customs Excise Clerk.

Toronto: R. Frankish, O.A.S., D. S. Rutledge, O.A.S., W. E. Shier, Customs Excise Examiners.

Windsor: W. W. Cornwall, O.A.S., Customs Excise Examiner.

Manitoba

Winnipeg: G. F. Johnston, Customs Excise Clerk; A. W. Thomas, R. S., Messenger; Thomas Walters, R.S., Customs Excise Clerk.

Saskatchewan

Moose Jaw: T. S. H. Lovis, O.A.S., Customs Excise Clerk.
(Shaunavon): G. A. Stevens, Sub-Collector of Customs and Excise, Grade 1.

Alberta

Calgary: D. P. Foster, O.A.S., Customs Excise Examiner.
(Banff): D. K. Francis, O.A.S., Customs Excise Examiner, Limited Service Outport.

Edmonton (Jasper Park): R. H. Knight, Acting Customs Excise Enforcement Officer.

Lethbridge (Carway): M. W. Hansen, Customs Excise Enforcement Officer.

British Columbia

Cranbrook (Kingsgate): B. McDonald, Customs Excise Examiner, Grade 1 Outport.

New Westminster: W. Robson, Customs Guard.

Vancouver: J. H. Corbett, O.A.S., Customs Excise Clerk; J. P. Horwood, Messenger; James Thyer, O.A.S., Customs Guard.

Administrative

Board of Customs: J. E. Hodgson, J. H. Marshall, R. C. Sisson, Clerk, Grade 2; Ernest E. Wild, Messenger.

Inspection: Miss H. Burtch, Stenographer, Grade 2; S. Greenberg, Customs Excise Enforcement Officer.

Preventive Service: Miss T. Bole, Mrs. G. Conrad, Stenographers; Miss R. Cornblat, Stenographer, Grade 2; A. J. Valois, Clerk, Grade 1; Miss W. E. Woodley, Stenographer, Grade 2.

DEDUCTIONS

Nova Scotia

Canso (Port Beckerton): L. Kaiser, Customs Excise Enforcement Officer.

Pictou: F. P. Carroll, Collector of Customs and Excise, Grade 1.

New Brunswick

St. John: John Jenkins, Customs Excise Examiner; C. B. Lockhart, Collector of Customs and Excise, Grade 5; S. W. Wilkins, Surveyor of Customs and Excise, Grade 5.

(Sussex): C. W. Stockton, Customs Excise Examiner, Grade 1, Outport.

Quebec

Montreal: J. B. Birks, Customs Excise Examiner; J. Corbeil, Customs Excise Examiner; J. A. Girard, Customs Excise Clerk; L. A. Leduc, Customs Appraiser (Divisional).

Sherbrooke (Thetford Mines): Joseph Labbe, Customs Excise Examiner.

(Victoriaville): J. W. Lessard, Customs Excise Examiner.

Ontario

Bridgeburg: A. Wright, Customs Excise Examiner.

Cornwall: J. H. Cline, Collector of Customs and Excise, Grade 2.

Hamilton: A. McLaughlin, Customs Appraiser (Divisional).

Niagara Falls: R. A. Marquis, Customs Excise Examiner.

North Bay (Moose Factory): J. Innes-Wilson, Acting Sub-Collector of Customs and Excise.

Owen Sound: W. N. Chisholm, Customs Excise Clerk.

Port McNicoll: Geo. Crooke, Customs Excise Examiner.

Port Hope: W. S. Bletcher, Collector of Customs and Excise, Grade 1.

Toronto: Robert Holmes, Surveyor of Customs and Excise, Grade 8; J. H. Sunter, Principal Clerk.

Manitoba

Winnipeg: Wm. Owen, Messenger.

British Columbia

Penticton (Osoyoos): H. G. Neelands, Customs Excise Examiner, Grade 1 Outport.

Prince Rupert (Smithers): J. M. Adams Postmaster.

Administrative

Board of Customs: F. R. Harmer, Clerk, Grade 3; J. G. Hawkins, Clerk, Grade 2; Miss G. Jamieson, Stenographer, Grade 2 (Law); J. Vechsler, Clerk, Grade 4; J. H. Williamson, Clerk, Grade 2.

Inside Service: J. H. Labelle, Clerk, Grade 3.

Inspection: H. W. Armstrong, Assistant Inspector of Customs and Excise (Sales Tax Auditor); J. W. Jamieson, Customs Excise Examiner.

Preventive Service: T. J. Bishop, C. C. Burrell, P. M. Cunningham, J. F. Matthews, A. Leger, H. L Moir, O. J. Trottier, Special Customs Excise Enforcement Officers.

PROMOTIONS

Nova Scotia

Halifax: T. J. Bird, from Messenger to Customs Excise Clerk; N. F. Sutherland, from Customs Truckman to Customs Excise Examiner.

Quebec

Montreal: Fred Button, from Customs Truckman to Customs Excise Examiner; A. N. Campeau, from Express and Postal Computing Clerk to Computing Clerk; John M. Daly, from Customs Express and Postal Cashier to Customs Excise Cashier, Grade 8; E. J. Despres, from Express and Postal Computing Clerk to Computing Clerk; M. Scanlon, from Customs Excise Examiner to Senior Customs Excise Examiner.

Quebec: J. P. A. Letourneau, from Customs Excise Clerk (Relieving) to Special Exciseman, Grade 1; E. Rouleau, from Customs Excise Examiner to Special Exciseman, Grade 1.

Shawinigan Falls: J. T. Deschenes, from Customs Excise Clerk to Collector of Customs and Excise, Grade 2.

Ontario

Hamilton: F. J. Quinn, from Customs Excise Clerk (Bilingual) to Computing Clerk.

Kitchener: Adam Uffelman, from Special Exciseman, Grade 1, to Special Exciseman, Grade 2.

Ottawa: E. A. Marsh, from Customs Excise Cashier, to Computing Clerk.

Prescott: J. B. White, from Customs Appraiser, to Collector of Customs and Excise, Grade 3.

Toronto: Arthur Briggs, from Customs Excise Clerk to Customs Express and Postal Cashier; Wm. Finucan, from Customs Excise Cashier, Grade 8, to Principal Clerk; L. Lloyd, from Customs Express and Postal Cashier to Assistant Customs Appraiser; J. C. Mackay, from Customs Excise Examiner to Assistant Customs Appraiser.

Manitoba

Winnipeg: Arthur Baker, from Express and Postal Computing Clerk to Customs Express and Postal

Cashier; R. J. Baxter, from Customs Excise Examiner to Express and Postal Computing Clerk; R. D. Lovesey, from Customs Truckman to Customs Excise Clerk; Robert Pyott, from Customs Truckman to Customs Excise Clerk.

SASKATCHEWAN

REGINA: John Horn, from Computing Clerk to Senior Customs Excise Clerk.

BRITISH COLUMBIA

VANCOUVER: G. B. Bamber, from Customs Excise Clerk to Cashier and Computing Clerk; C. W. Caldicott, from Customs Guard to Customs Excise Examiner; R. T. Cannell, from Customs Truckman to Customs Excise Examiner; D. Gillis, from Customs Truckman to Customs Excise Examiner; W. J. Howden, from Customs Truckman, to Customs Excise Examiner; W. E. Howes, from Customs Guard to Customs Excise Examiner; F. Humphrey, from Customs Excise Clerk to Express and Postal Computing Clerk; M. G. McDaniel, from Clerk, Grade 1 to Customs Excise Examiner; Jas. Mulvaney, from Express and Postal Computing Clerk to Computing Clerk; James Reaich, from Customs Guard to Senior Customs Guard; C. F. Way, from Customs Truckman to Customs Excise Examiner.

ADMINISTRATIVE

BOARD OF CUSTOMS: Samuel Blyth, from Clerk, Grade 2, to Clerk, Grade 3; W. H. Rigney, from Clerk, Grade 3, to Clerk, Grade 4.

INSIDE SERVICE: James Glass, from Clerk, Grade 2, to Office Appliance Operator, Grade 3; F. W. Matley, from Clerk, Grade 2, to Clerk, Grade 3; Wm. Miller, from Clerk, Grade 3, to Clerk, Grade 4; M. J. Succee, from Clerk, Grade 3, to Clerk, Grade 4.

TRANSFERS

Miss Reta Bradley, from Stenographer, Grade 2, Inside Service, to Stenographer, Grade 2, Winnipeg, Man.

PROMOTIONS AND TRANSFERS

C. E. Lafontaine, from Assistant Inspector of Customs and Excise, Quebec, P.Q., to Inspector of Customs and Excise, Ottawa, Ont.

E. E. McLeod, from Sub-Collector of Customs and Excise, Limited Service, Selkirk, to Express and Postal Computing Clerk, Winnipeg, Man.

Lucien Mercil, from Special Customs Excise Officer, Grade 1, Preventive Service, to Computing Clerk, Montreal, P.Q.

A. S. Quick, from Customs Excise Cashier, Belleville, Ont. to Assistant Inspector of Customs and Excise, Prescott, Ont.

PROHIBITED GOODS

Question answered in Commons respecting undesirable publications

THE following question was asked and answered during the recent session of parliament:—

"What steps are being taken by the government to suppress or prevent undesirable publications from entering Canada?"

The Secretary of State replied:—

Department of National Revenue: Section 11 of the Canada Customs Tariff, 1907, provides that:—"The importation into Canada of any goods enumerated, described or referred to in schedule C to this act is prohibited; and any such goods imported shall thereby become forfeited to the crown and shall be destroyed or otherwise dealt with as the Minister of Customs directs; and any person importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty not exceeding two hundred dollars."

Item 1201, Schedule "C" of the Customs Tariff, 1907, classifies as prohibited goods:—"Books, printed paper, drawings, paintings, prints, photographs, or representations of any kind of a treasonable or seditious, or of an immoral or indecent character.

Collectors or other custom officers seize goods which are obviously immoral or indecent, and if their importation is general, as in the case of a publication, a circular is issued prohibiting its importation into Canada. Imported publications, concerning which doubt exists, are forwarded to the department by collectors, and other persons, and are carefully examined. If found to be of the character set forth in item 1201 of the tariff, they are prohibited.

Post Office Department: Undesirable publications are being prohibited transmission in the mails under paragraph (*d*) subsection 1 of section 9 of the Post Office Act as amended in 1913.

PREVENTIVE STATION CLOSED

The Preventive Station of Lepreaux, N.B., under the survey of the Port of Saint John, N.B., was closed on and after 1st July, 1928.

EXTENDED TO NEWFOUNDLAND

Collectors of National Revenue have been advised by memorandum of an Order in Council, dated 26th June, 1928, extending the benefit of the British Preferential Tariff to Newfoundland. The text of the Order in Council is as follows:—

Whereas under authority of Section 4 of the Customs Tariff, 1907, the Governor in Council is empowered to extend the benefit of the British Preferential Tariff to any British country not named in paragraph (a) of section 3 of the Customs Tariff, 1907, and to withdraw the benefit of the British Preferential Tariff from any British country, other than the United Kingdom, which has received the said benefit;

And whereas the Minister of Finance reports that negotiations have been completed with the Government of Newfoundland with a view to entering into an agreement respecting trade arrangements between Canada and Newfoundland;

And whereas it appears to the Minister of Finance that if the benefit of the British Preferential Tariff were extended to the products of Newfoundland such action would result in advantage to Canadian trade; the consideration for extending the said benefit to Newfoundland being the granting by Newfoundland by Order in Council under date of June 14, 1928 to goods the produce or manufacture of Canada of the benefit of most favourable treatment in duties and charges granted in respect of like goods imported from any British or foreign country;

Therefore His Excellency the Governor General in Council, on the recommendation of the Minister of Finance and under the authority of the Customs Tariff, 1907, is pleased to order that the benefit of the British Preferential Tariff be and it is hereby extended to goods the produce or manufacture of Newfoundland, subject to the provisions of the Customs Tariff, 1907.

His Excellency in Council is further pleased to order that this Order in Council shall be published in the *Canada Gazette* on the 30th day of June, 1928.

TREATY WITH LATVIA

Collectors of National Revenue have been supplied with a copy of the act respecting trade between Canada and Esthonia, Hungary, Latvia, Lithuania, Portugal, Roumania and the Serb, Croat and Slovene Kingdom, being Chapter 52 of the Statutes of Canada, 1928, assented to on June 11, 1928.

This Act, under which most favoured nation treatment is extended to articles produced or manufactured in the countries named and imported into Canada, came into force, so far as Latvia is concerned, on July 14, 1928, by Proclamation dated July 13, 1928, and published in the *Canada Gazette* of July 14, 1928.

To enjoy the benefits of the tariff advantages provided for in this Act, products originating in and coming from Latvia shall be conveyed without transhipment from a port of that country, or from a port of a country enjoying the benefits of the preferential or intermediate tariff, into a sea or river port of Canada.

Collectors will be advised if and when Proclamations are issued bringing the provisions of the Act referred to into force as affecting products of the other countries named in the Act.

COAL IMPORTS AND EXPORTS

During the year 1927, 18,687,354 tons of coal were imported into Canada, value $61,784,509. This total was made up of: Anthracite, 4,107,854 tons, value $31,282,371; Bituminous, 14,065,142 tons, value $29,439,815; Lignite, 10,829 tons, value $44,254; Ex-warehoused for ship's stores, 503,529 tons, value $1,018,069.

During the year 1927 the total exports of coal from Canada were: N.O.P., 1,085,548 tons, value $5,806,357; Canadian produce, Lignite, 27,782 tons, value $83,902; Foreign produce, Coal, 6,522 tons, value $48,148.

IMPORTS FOR HESPELER

Referring to Memorandum No. 2109-B, containing instructions which permit goods to be manifested on Hespeler Station, Preston, and carried "In Bond" to Hespeler, for Customs clearance at Preston, Collectors were advised on June 22, 1928, that in future imports for Hespeler should be manifested on Preston as they will be required to be entered and examined at Preston.

Memorandum No. 2109-B has been cancelled.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JULY, 1927 AND 1928

——	1927	1928	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	14,176,168 58	16,343,059 65		
Less Refunds and Drawbacks	1,058,385 77	1,076,449 98		
Net	13,117,782 81	15,266,609 67		2,148,826 86
Excise Taxes	8,180,315 00	7,522,241 79		
Less Refunds and Drawbacks	136,718 39	79,762 09		
Net	8,043,596 61	7,442,479 70	601,116 91	
Excise Duties	5,247,908 58	5,754,960 80		
Less Refunds and Drawbacks	27,951 20	49,177 97		
Net	5,220,857 38	5,705,782 83		484,925 45
Sundry Collections	109,956 08	90,050 40		
Less Refunds and Drawbacks	2 26	5 06		
Net	109,953 82	90,045 34	19,908 48	
Net Totals	26,492,190 62	28,504,917 54	621,025 39	2,633,752 31
Net Increase				2,012,726 92

TOTALS FOR FOUR MONTHS

——	1927	1928	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	57,105,393 88	64,124,306 54		
Less Refunds and Drawbacks	4,315,541 90	4,449,261 32		
Net	52,789,851 98	59,675,045 22		6,885,193 24
Excise Taxes	30,338,923 54	24,834,665 63		
Less Refunds and Drawbacks	370,627 49	352,916 75		
Net	29,968,296 05	24,481,748 88	5,486,547 17	
Excise Duties	18,321,521 40	20,803,305 82		
Less Refunds and Drawbacks	312,679 23	284,533 81		
Net	18,008,842 17	20,518,772 01		2,509,929 84
Sundry Collections	452,149 79	431,741 23		
Less Refunds and Drawbacks	28 60	10 06		
Net	452,121 19	431,731 17	20,390 02	
Net Totals	101,219,111 39	105,107,297 28	5,506,937 19	9,395,123 08
Net Increase				3,888,185 89

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF JULY, 1927 AND 1928

——	July 1927	July 1928	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	3,012,551 60	2,700,199 69	312,351 91	

TOTALS FOR FOUR MONTHS

——	1927–28	1928–29	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	44,238,395 43	50,258,123 40		6,019,727 97

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF JULY: AND THE FOUR MONTHS ENDED JULY: 1927 AND 1928

	July, 1927		July, 1928	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		79,395,041		125,530,791
Total Exports (Foreign Produce)		1,391,808		1,837,832
Principal Items of Exports—:				
Wheat....Bush.	6,620,131	9,991,068	32,426,602	42,281,443
Newsprint....Cwt.	2,810,859	9,146,271	3,449,110	10,765,033
Planks and Boards....M ft.	214,882	6,061,567	181,896	5,076,948
Wood pulp....Cwt.	1,548,009	4,079,938	1,461,835	3,896,754
Wheat flour....Brl.	449,200	3,067,694	782,153	4,960,023
Fish....Cwt.	207,078	3,209,152	231,502	3,136,978
Cheese....Cwt.	89,769	1,642,318	200,954	4,285,296
Automobiles and parts....$		1,637,744		3,243,676
Furs....$		2,214,402		1,822,579
Meats....Cwt.	120,013	2,151,063	105,449	1,973,554
Imports entered for Consumption—Free goods		32,308,801		36,082,689
Imports entered for Consumption—Dutiable goods		58,289,646		67,449,663
Total Imports entered for Consumption		90,598,447		103,532,352

	Four months ended July, 1927		Four months ended July, 1928	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		372,194,049		409,648,521
Total Exports (Foreign Produce)		5,495,805		7,468,280
Principal Items of Exports:—				
Wheat....Bush.	71,363,052	99,617,053	83,028,253	126,246,802
Newsprint....Cwt.	11,468,199	37,503,112	13,515,913	43,507,579
Planks and boards....M ft.	762,389	21,027,004	609,855	16,528,307
Wood pulp....Cwt.	5,784,255	15,475,900	5,545,922	14,659,253
Wheat flour....Brl.	2,515,577	16,391,500	2,993,758	18,803,499
Fish....Cwt.	663,078	8,484,062	748,068	8,266,222
Cheese....Cwt.	197,730	3,660,744	314,721	6,690,452
Automobiles and parts....$		9,635,638		10,361,960
Furs....$		7,775,652		6,954,390
Meats....Cwt.	444,784	8,060,530	349,262	6,305,681
Imports entered for Consumption—Free goods		125,260,752		141,240,209
Imports entered for Consumption—Dutiable goods		235,066,148		265,068,624
Total imports entered for Consumption		360,326,900		406,308,833

HELPING THE TOURIST

ANOTHER important step has been taken by the Department towards affording facilities for tourists visiting Canada by highway. During recent months the regulations have been amended and broadened out, with a view of keeping them in tune with the rapidly changing conditions in international motor traffic. The latest amendment provides that officers of the Department be authorized to assist tourists in preparing their combined application form and permit (Form E-50).

The preparation of even the simplest Customs forms by persons unfamiliar with requirements has led many tourists into the practice of employing outside assistance, for which a fee has been charged. This developed into a business at a number of frontier ports of entry, to such an extent that the Department received many representations that the tourist traffic was being exploited at the very doors of Canada and on the tourist's first approach to her open and hospitable gates.

Collectors at frontier ports have been instructed to have officers assist in or complete the preparation of permits, and as no Customs fees are applicable in connection with tourists' automobile traffic, visitors may now obtain the desired assistance without charge. Additional officers will be assigned to that work where found to be necessary.

To assist further in this regard the Department is supplying thousands of copies of its permit forms to automobile clubs in the United States in order that they may be distributed to members who propose to visit Canada.

The Department is taking every step to make the path of the bona fide tourist as easy as possible, and to render it unnecessary for him to incur any expense in complying with Customs regulations in visiting Canada on a sixty-day touring permit.

Printed by F. A. ACLAND, King's Printer, Ottawa, Canada

The National Revenue Review

Connaught Building, Ottawa, Headquarters of the National Revenue Department

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September, 1928

Vol. 1 — No. 12

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
THE HONOURABLE W. D. EULER, P.C., M.P.

Minister's Secretaries { WM. IDE.
DAVID SIM.

Commissioner of Customs, R. W. BREADNER.
Commissioner of Excise, G. W. TAYLOR.
Commissioner of Income Tax, C. S. WALTERS.
Assistant Commissioner of Customs, C. P. BLAIR.

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G. W. TAYLOR, Commissioner of Excise.
C. S. WALTERS, Commissioner of Income Tax.
C. P. BLAIR, Assistant Commissioner of Customs.
J. A. RUSSELL, Commissioner of Tariff.

Secretary, R. B. MCDOUGALD.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. 1 **OTTAWA, SEPTEMBER, 1928** **No. 12**

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Priuter, Government Printing Bureau, Ottawa, Canada.

IN THIS ISSUE

Tricks Of Opium Smugglers
Big seizure made at Nanaimo, B.C.

Thriving Port of Halifax
Illustrated review of Customs-Excise work

Board o Customs Decisions
Summary of recent rulings

News and Comment
Items of Interest from many points

August Revenue and Trade Statements

Departmental Rulings, Editorial, Letter Bag and Usual Features

The First Year

THIS is the concluding number of Volume I of the Review which made its modest bow on the stage of Government publications in October, 1927. During the year the Review has tried to give the press and public an authoritative glimpse, each month, of the work and plans of the Department of National Revenue, and to provide a medium of friendly instruction for the officers of the Customs, Excise and Income Tax Divisions. Some measure of success has been achieved, judging by the favourable press comments, and the many expressions of appreciation by members of the various staffs from coast to coast. New features have been added from time to time and it is proposed during the second year of the Review's existence to continue these and to deal with various departmental activities in an informative and entertaining way. Descriptive illustrated articles on the work at large ports will continue to appear. These have proved to be timely and popular. The outports and outlying stations have not been overlooked, and there will be interesting stories about them too. The Review is a healthy growing youngster. From a "family" standpoint it has received a hearty welcome, and although the phrase "long felt want" is in the hackneyed class, it really conveys the idea. Co-operation in all branches of the service has undoubtedly been stimulated and revived by the monthly appearance of the Review. And that alone is something worth while.

Montreal Revenue

CUSTOMS and Excise collections at the port of Montreal for the month of July reached the total of $9,156,051. This was a record for July in the history of the port. The comparative statement of collections for the first four months of the present fiscal year and for the year 1927-28 is as follows:—

April, 1928, $7,396,108; April, 1927, $7,603,518. May, 1928, $9,210,539; May, 1927, $9,051,031. June, 1928, $8,610,668; June, 1927, $8,409,076. July, 1928, $9,156,051; July, 1927, $8,366,198.

Tempus Fugit

HOW rapidly the seasons wheel by! Naught treads so silent as the foot of time. But yesterday Spring came tripping down the slopes; now the maples are beginning to don their coats of many colours and "Autumn is nodding o'er the yellow plain." These random reflections came to the *Editor* on reading a despatch from Montreal that the first vessel of the season had arrived in July with good things for Christmas in her hold. Candied peel for puddings and mince pies, crystallized fruits, figs and almonds, crackers which really crack when pulled and contain fortunes and whistles for the kiddies, stockings filled with toys to make glad the hearts of Canadian boys and girls (to say nothing of fathers) at Christmastide; all these delightful things unloaded on the busy Montreal docks on a hot midsummer day. Other striking items in this varied cargo were dog biscuits for Toronto (it is to be hoped sincerely that some of those Christmasy things will go there also), rabbit skins to be made up into expensive furs for milady's coat, and five cases of playing cards weighing 13,000 pounds, (probably for the same destination as the dog biscuits). Verily time flies, and, as Artemas Ward sagely remarked, "it's a way time has." Hardly has the industrious garbage man declined haughtily to remove the gaunt skeleton of last year's Christmas tree from the back yard, than delightful things are being unloaded from ships for another celebration of the most wonderful birthday in the whole world.

Ministers in Years Gone By

THE old Department of Inland Revenue, now a part of the Department of National Revenue and included in the Excise Division, had many distinguished ministers. In order that the present generation of National Revenue officers may be reminded of the notable men of days gone by, who were at the head of the old Department, a list is given of the Ministers and Controllers of Inland Revenue from Confederation down to 1915. They are:—

Ministers of Inland Revenue: William Pearce Howland, 1 July, 1867, to 14 July, 1868; Alexander Morris, 16 November, 1869, to 2 July, 1872; Charles Tupper, 2 July, 1872, to 22 February, 1873; John O'Connor, 4 May, 1873, to 1 July, 1873; Thomas Nicholson Gibbs, 1 July, 1873, to 5 November, 1873; Télesphore Fournier, 7 November, 1873, to 8 July, 1874; Félix Geoffrion, 8 July, 1874, to 9 November, 1876; Rodolphe Laflamme, 9 November, 1876 to 8 June, 1877; Joseph Edouard Cauchon, 8 June, 1877, to 8 October, 1877; Wilfrid Laurier, 8 October, 1877, to 16 October, 1878; Louis François George Baby, 26 October, 1878, to 29 October, 1880; James Cox Aikins, 8 November, 1880, to 23 May, 1882; John Costigan, 23 May, 1882, to 3 December, 1892. (Department abolished.)

Controllers of Inland Revenue: John Fisher Wood, 5 December, 1892, to 16 December, 1895; Edward Gowler Prior, 17 December, 1895 to 8 July, 1896; Sir Henry Gustave Joly de Lotbinière, 13 July, 1896, to 29 June, 1897.

Ministers of Inland Revenue (Department re-established): Sir Henry Gustave Joly de Lotbinière, 29 June, 1897, to 21 June, 1900; Michel Esdras Bernier, 22 June, 1900, to 19 January, 1904; Louis Philippe Brodeur, 19 January, 1904, to 6 February, 1906; William Templeman, 6 February, 1906, to 6 October, 1911; W. Bruno Nantel, 10 October, 1911, to 20 October, 1914; Pierre Edouard Blondin, 20 October, 1914, to 6 October, 1915; Esioff Léon Patenaude, 6 October, 1915.

On May 18, 1918, the Departments of Customs and Inland Revenue were brought under one Minister, by Order in Council, and the name changed to the Department of Customs and Inland Revenue. Honourable A. L. Sifton was the first Minister of Customs and Inland Revenue, followed by Honourable Martin Burrell. On April 1, 1921, the name Inland Revenue was dropped and the Department of Customs and Excise instituted.

An Important Change

COLLECTORS of National Revenue are being notified of an important change in the regulations of the department, applicable to Travellers' Vehicles, at present contained in Section 15 and following, of Departmental Memorandum No. 2 Revised.

The regulations now being superseded have provided that motor vehicles operating internationally, may be used as a means of transportation directly between a point in the United States and a point in Canada, or vice versa, when employed in conveying goods or passengers for through transportation, on report inwards, the presentation of a cash deposit equivalent to duty and taxes, or the submission of a bond for the payment of duty, for the exportation of the vehicle within a period of thirty days, under a permit known as Form E-50B.

In practice the department has found that, in many cases, the requirements as to bonds or cash deposits have resulted in placing drivers in a difficult and sometimes impossible position, as bonding facilities are not available at all ports, and frequently drivers were not in possession of sufficient funds to make the cash deposit required.

Again, many vehicles with goods or passengers are only in Canada a few hours, and time occupied in complying with bonding requirements results in delay, which is frequently out of all proportion to the period of time during which the vehicle is in the country.

After careful consideration the Honourable the Minister has given instructions that the regulations be amended to provide for the issuance of permits for a period of fifteen days, or, where the vehicles are employed at regular and frequent intervals, for a period of thirty days, without bond or deposit requirements, and a circular of instructions to Collectors to this effect is now being prepared.

Treaty with Roumania

COLLECTORS of National Revenue were advised by memorandum on 29th August, 1928, as follows:—

Referring to "An Act respecting trade between Canada and Esthonia, Hungary, Latvia, Lithuania, Portugal, Roumania, and the Serb, Croat and Slovene Kingdom", being chapter 52 of the Statutes of Canada, 1928, printed with Departmental Memorandum No. 100, you are advised that this Act, under which most favoured nation treatment is extended to articles produced or manufactured in the countries named and imported into Canada, came into force, so far as Roumania is concerned, on 1st August, 1928, by Proclamation dated 16th August, 1928, and published in an Extra of the *Canada Gazette* on 24th August, 1928.

To enjoy the benefits of the tariff advantages provided for in this Act, products originating in and coming from Roumania shall be conveyed without transhipment from a port of that country, or from a port of a country enjoying the benefits of the preferential or intermediate tariff, into a sea or river port of Canada.

Tariff Change

COLLECTORS of National Revenue have been notified of a tariff change by Order in Council of the 12th July, 1928. The Order in Council is as follows:—

The Deputy of His Excellency the Governor General in Council, on the recommendation of the Minister of National Revenue, and under the authority of Section 284, subsection (*k*) of the Customs Act, is pleased to make the following regulation, and it is hereby made and established accordingly, with effect on and from 1st April, 1928.

Regulation: The following article, used as a material in Canadian manufactures, is hereby transferred to the list of goods which may be imported into Canada free of Customs Duty, until otherwise provided, namely:—

Cotton pulp imported by manufacturers for use exclusively in their own factories in the manufacture of yarns of artificial silk or similar synthetic fibres produced by chemical processes, under regulations to be prescribed by the Minister of National Revenue.

(To be designated as Tariff Item No. 792.)

68236—2

HERE AND THERE

Other times, other manners. The *Editor* has received from T. Mason, Assistant Inspector, Victoria, B.C., a set of old entries and warrants which were passed through that port during the early seventies. On the face of the entries appears the signature of W. Hamley who was Collector of the port at that time. Mr. Hamley was appointed Collector of Customs for the Crown Colony of Vancouver Island by Royal Warrant on September 21, 1858, the original document authorizing his appointment being on file in the Provincial Archives at the Port of Victoria.

These old Customs papers are very interesting. One, dated August 10, 1870, is a bonding warrant giving permission to a firm of importers to bond certain bales and cases of dry goods and clothing arrived by ss. *Idaho* from San Francisco. Another is a landing warrant, dated August 26, 1871, for the removal from bond of twenty gallons of whiskey, the duty paid being $50. Liquor figures quite frequently in these old documents, and in a landing warrant dated August 22, 1871, ex ss. *Prince of Wales* from London and the ss. *Princess Royal* among the prosaic cottons and blankets there nestles a modest and alluring note "also 12 gallons Geneva." For the benefit of those who are not well versed in such intriguing matters, it may be mentioned, quite *sub rosa*, that Geneva is gin. One of the features of these old documents is the excellence of the handwriting. To-day, with the use of the ubiquitous typewriter, handwriting is, unfortunately, a lost art, long since numbered with the things that are passed away.

Although not usually admitted by the public at large, it is undeniable that Federal Income Tax officers are possessed of ordinary human instincts.

In support of this premise the *Editor* is reliably informed that in the closing days of June Mr. Paterson's staff from Lombard Street, Toronto, paid a visit to Hamilton District, played a twilight game of baseball, were defeated and subsequently entertained to dinner by the Hamilton staff by way of a counter irritant.

Early in July a return match came off at Toronto. The Hamilton contingent travelled through by motor, were met by the Toronto folk and received a needed and vindictive lesson in the gentle art of baseball playing! After the game was over one hundred of the combined staffs, men and women, dined and danced. Pleasant affairs of this kind are bound to make for co-operation and mutual understanding.

With the coming of September, summer packs her shimmering garments and prepares to leave. Her reign is ended, and autumn in garb of russet and brown, comes down the hills of time. The holiday season is nearly over and National Revenue officers who have been away, return to their duties with renewed vigour and depleted purses. All work and no play is popularly reputed to make of Jack a dull boy, and although it is difficult to buckle on the harness again after two or three weeks respite, the lines of *Shakespeare* in *Henry IV* may be recalled:—

If all the years were playing holidays,
To sport would be as tedious as to work.

The glorious panorama of a Canadian autumn is about to unfold before us. Perhaps you men and women of the service who are book lovers and like to finger the yellow pages of old volumes may remember the lines of *George Arnold* in his *September Days*:—

O sweet September, thy first breezes bring
The dry leaf's rustle and the squirrel's laughter,
The cool fresh air whence health and vigour spring
And promise of exceeding joy hereafter.

In one of *Thomas Carlyle's* essays there is a paragraph which is worth remembering:— "Under all speech that is good for anything there lies a silence that is better. Silence is deep as Eternity; speech is shallow as Time."

NEW TRICKS OF OPIUM SMUGGLERS

This illustration shows tins of opium which were found concealed in Chinese merchandise. The opium was concealed very cunningly in containers of peanut oil and other commodities.

CEASELESS vigil is maintained by officers at Pacific Coast ports and by the staff of the Preventive Service, to prevent the smuggling of opium and narcotic drugs from the Orient.

Recently a seizure was made at Nanaimo, B.C., of 1,440 tins of opium cunningly concealed in packages of peanut oil and other Chinese merchandise. This seizure of opium, prepared for smoking, is the largest on record in British Columbia. The opium, at retail prices, would be worth from $100 upwards per tin, depending on conditions of supply and demand, making the gross retail value approximately $150,000.

Apparently, owing to the activities of port officers and the Preventive Service, previous methods of smuggling opium are being abandoned, and it speaks well for all concerned that they were able to quickly detect the new methods adopted by those engaged in this traffic.

Prosecution proceedings are being taken under the Opium and Narcotic Drugs Act. Several smaller seizures of opium have recently been effected by Preventive Service officers in British Columbia.

Preventive Service Results

During the month of July 203 Customs and 111 Excise seizures were made by the Customs-Excise Preventive Service. By provinces the seizures were:—

Nova Scotia, Customs 37, Excise 13; New Brunswick, Customs 16, Excise 3; Prince Ed-

68236—2½

ward Island, Customs 8, Excise 1; Quebec, Customs 26, Excise 44; Ontario, Customs 83, Excise 24; Manitoba, Customs 12, Excise 6; Saskatchewan, Customs 5, Excise 15; Alberta, Customs 2, Excise 5; British Columbia, Customs 14, Excise nil.

One of the cases of Chinese merchandise in which tins of opium were found.

STATION CLOSED

Anderdon, Ont., a Preventive Station under the survey of the Port of Amherstburg, Ont., was closed from and including 1st July, 1928.

Collectors of National Revenue have been notified that the Preventive Station of Huntingdon, B.C., has been added to the list of ports at which Tyden Seals may be used.

PERMITS REQUIRED

New arrangements at Montreal docks facilitate baggage examination

Permits are now required by those meeting friends and relatives upon the arrival of passenger steamers, at the various steamship sheds of the port of Montreal, and the new arrangement is proving to be very satisfactory to all concerned.

Arrangements have been recently made by the Department with the various steamship companies to have the general public excluded from the portion of the sheds in which customs examination of passengers' baggage takes place. Entry to the sheds is by permit only.

The steamships docks are now divided by wooden barricades, with a small opening in the centre. The barricade is located approximately one-third of the length of the shed from the entrance, and all visitors are allowed in this portion of the shed. Persons holding a permit are allowed to pass the Customs officer stationed at the entrance of the barricade, to the portion of the shed where the examination of the baggage takes place.

In order to avoid crowding the gangway, a fence is placed at its foot, inside which no one is allowed except the boarding officer and those holding permanent passes.

Permanent passes are issued to steamship officials and employees, whose duties require their presence at the arrival of passenger steamships. The following notation is printed on the reverse side of all passes, permanent and otherwise:—

"The person accepting this Pass is subject to search by Customs officers when leaving the vessel or docks."

Arrangements have been made with the steamship companies, to supply all passes at their expense.

The above regulations were adopted recently, and many favourable comments have been received from steamship companies and the passengers. It has been found that the examination of the baggage is done in a more efficient and expeditious manner.

HALIFAX THRIVING AND BUSY PORT

Review of Customs and Excise work at Eastern gateway

HALIFAX, the old garrison city and busy port, down where the long Atlantic surges roll, christened by Rudyard Kipling "the warden of the honour of the north," has a storied past and a thriving present. It is the nearest to Great Britain of any city on the American continent, being but 2,178 miles from Cape Clear.

Previous to the founding of the city, the magnificient sheet of water that constitutes its harbour was called by the Indians *Chebucto,* signifying *the greatest of havens*—a name not inappropriate for what is one of the

Customs House, Halifax. This is a fine type of public building, and was erected many years ago.

finest harbours in the world. It is easily accessible at all seasons of the year, at all times of the tide, by ships of any tonnage; and is capable of affording safe anchorage to the whole British navy. The dockyard, covering 14 acres, is one of the finest in the Empire, and it has a large graving-dock, 590 by 102 feet. Its proximity to the Nova Scotia coal fields and its extensive wharf accommodation make Halifax a great coaling station.

Halifax is among the leading Customs and Excise ports of the Dominion, and this brief sketch is for the purpose of outlining some of its features, and showing the manner in which its business is transacted and the facilities provided.

Volume of Business

Halifax is an active shipping centre. During the fiscal year ended March 31st, 1928, 547 ocean vessels, 54,469 passengers and 81,664 pieces of baggage arrived at the port.

Other shipping statistics for the fiscal year were:—Vessels arriving, Foreign, 1,446, tonnage, 3,545,391; Coastwise, 2,607, tonnage, 574,200.

Vessels departing: Foreign, 1,584, tonnage, 3,606,924; Coastwise, 2,445, tonnage, 512,633.

The Customs-Excise staff at the port of Halifax consists of 89 permanent officers.

The following statement shows in brief the volume of Customs-Excise business transacted at the port during the past four years.

	1924-25	1925-26	1926-27	1927-28
Manifests received ..	8,303	9,040	9,420	10,452
Manifests forwarded	7,257	7,679	9,683	13,151
Entries	22,438	23,395	24,869	26,701
Export entries.	28,003	33,022	34,462	37,655
Value exports	31,178,155	38,161,331	37,034,934	35,903,525

Revenue Collected

During the fiscal year 1927-28 the Customs-Excise revenue collected at the port of Halifax was $3,376,705. For the months April, May, June and July of the present fiscal year the revenue at Halifax was:—

April: Customs Duties, $265,925; Excise Taxes, $45,846; Excise Duties, $4,426; Sundry Collections, $940; Total, $317,138. *May:* Customs Duties, $200,562; Excise Taxes, $46,075; Excise Duties, $2,229; Sundry Collections, $327; Total, $249,195. *June:* Customs Duties, $194,656; Excise Taxes, $37,921; Excise Duties, $3,688; Sundry Collections, $304; Total, $236,571. *July:* Customs Duties, $193,640; Excise Taxes, $36,788; Excise Duties, $3,200; Sundry Collections, $688; Total, $234,318.

Various Charges Collected

The responsibility and duty of collecting various charges accountable to other Departments also falls on the Collector, W. C. Acker, at Halifax, viz:—Pilotage, Sick Mariners' Dues, Steamship Inspection Fees, Fumigation Charges, Signal Station dues and Marine Register. The amount collected on these accounts at the Port has increased over one hundred per cent during the past six years.

This illustration shows Pier No. 2, Upper Harbour, Halifax. The train is leaving with immigrants who have landed from the ships alongside the pier. Halifax can accommodate at least twenty large steamers at one time at the Government and other piers.

Pilotage

Pilots rendering service to a vessel leave with the Captain a bill, and report such service to the local pilotage office. The charges are payable according to tonnage and are paid to an official at the Long Room when vessel reports inward.

Report is made semi-monthly to the Department of Marine, accompanied by a remittance covering the collections for the period. A copy of the report is furnished the Pilotage Office in order that the collections may be verified. Pilotage dues collected at the port of Halifax for the fiscal year 1927-28 totalled $99,143.

Sick Mariners' Dues

All vessels with exception of warships and coasting vessels are subject to a payment of 2c. per registered tonnage, payable three times each calendar year, to entitle sick or injured seamen to admission to hospital. The dues are paid upon entry of vessel, and official receipt is issued. The money collected is deposited daily in the Marine Revenue account. At the close of each month a statement is sent to the Department of Health, Ottawa, and draft covering collections for the month. For the fiscal year 1927-28 $39,071 was collected at the port of Halifax.

Steamship Inspection Fees

When charges are made for Steamship Inspection a memorandum is sent the owner or agent by the Steamship Inspector, giving the following particulars: —Name of ship inspected, owner, official number, tonnage, amount of fee, with a request that the amount be paid to the Collector. The fees payable are according to tonnage. The minimum charge for passenger ships $20, non-passenger $15. Collections of this nature are reported semi-monthly to the Department of Marine, accompanied by draft covering collections. In the fiscal year 1927-28 collections were $11,745.

Fumigation Charges

When a ship has been fumigated the Quarantine officer sends statement of fumigation charges against the ship to the Collector of the port. The charge is 25 cents per cu. ft., the minimum charge being $25 plus $8 for operating of quarantine boat. A report

is made monthly to the Department of Health, Ottawa, with remittance. Fumigation charges collected in 1927-28 were $1,867.

Signal Station Dues

A fee of one dollar is collected on each vessel on arrival with the exception of coasting vessels and those under 150 tons. A monthly statement of the dues collected during the month is forwarded to the Department of Marine, with draft covering collections. For the past fiscal year dues collected were $1,110.

Marine Register

Fees for examining Ships' Registers are collected by the Assistant Registrar of Shipping. A report is sent quarterly to the Department of Marine with draft covering the collections during the period.

Outside Work at Halifax

The Outside work of the Port of Halifax is under the Surveyor, W. Gleeson.

Nine officers, with their assistants, are stationed at the busiest piers at the port, and are on duty from 8 a.m. to 6 p.m., and when night duty is required are available for that service. The railway stations, freight and passenger, are also manned.

The Acadian Sugar Refineries, located on the Dartmouth side of the Harbour, are in charge of an officer from 8 a.m. to 6 p.m., and on night duty when required. This officer is in charge of the warehouses and takes samples of all sugar imported, and forwards them to the Gauger's office. The weighing of sugar at the refineries is performed by officers, trained and particularly instructed in this work, who are under the supervision of an Assistant Appraiser.

The Imperial Oil Company's plant is located on the Dartmouth side, at the entrance to the Harbour. This plant is in charge of an officer, trained in the testing and sampling of oils, who attends to all landings and deliveries.

Express Branch

The Express Branch is in charge of a Senior Customs-Excise clerk, with two clerks and two packers as assistants. During the past fiscal year there were 1,464 entries; collections $60,423.

This illustration shows the ocean terminus at Halifax and the new immigration building. There is frontage accommodation at this pier for four large steamers at one time and there is, in addition, side dockage for five or six other large ocean going vessels.

Postal Branch

The Customs Postal Branch is located on the second floor of the Post Office Building. This branch is in charge of a Senior Customs Excise clerk and three assistants, who handle all mail and advertising matter imported. During the fiscal year 1,219 entries were received and $39,550 collected.

Passengers' Baggage

The examining of passengers' baggage is under a Supervising Officer, who has a uniformed staff of 32 men available when required. An Appraiser is also on duty at the piers when passengers are landing, and every facility is given to enable quick connections to be made with out-going trains. At present most of the trans-Atlantic passenger ships land at Pier 2, where there is a Customs Manifesting Station, which attends to all goods forwarded in bond for points in Canada and for goods to be exported. This station is manned by five officers.

The Appraisers' Branch is located in the basement of the Customs House, where all goods as required by regulations are delivered for examination. This staff consists of three appraisers, one assistant appraiser and three packers or truckmen.

Lockers' Branch

The Bonded Warehouse Lockers' Branch is in charge of a Senior Examiner who, with a staff of four officers, attends to Customs and Excise bonds, taking delivery of all goods for warehouse and making delivery of same under permit. There are 28 Bonded warehouses, 18 of class 2 and 10 of class 3.

Two breweries are located here and are in charge of an Excise officer.

Besides the staff with permanent locations or duties there are nine officers classed as "General Duty Men" available for any duty, such as weighing sugar, examination of baggage, and accompanying liquor or tobaccos when transferred within the port limits.

Clearance Office

The Clearance office is in charge of a Senior Customs clerk with one regular Assistant. These officers attend to all clearances, and filing and checking of Export Entries.

The Assistant Registrar of Shipping is located in this office, and besides his registration duties, assists in the clearances of vessels. The total number of vessels on the Register for the year 1927 was 284—Gross tonnage 72,897. This number of vessels causes numerous transactions in changes of owners, etc. Twenty-two vessels were registered for the year 1927. During the same year 3 vessels were sold to foreigners, 4 vessels transferred to other ports and 1 vessel lost.

Gauger's Office

The staff consists of chief gauger, tea tester and an officer who acts as assistant gauger. The work covers the gauging and testing of all liquors, oils, gasoline, and tea imported at the port. All invoices accounting for importations of these goods are examined and passed on by the gauger.

Excise Activities

At the Port of Halifax there are two breweries, four bonded factories manufacturing pharmaceutical preparations, tinctures, flavouring extracts, etc., one oil refinery, one chemical water still, distilling water used for chemical and other purposes requiring distilled water, one registered chemical still, distilling water for chemical purposes, battery service, and drinking, two Excise bonding warehouses, where Excise Goods (spirits and matches) are stored in bond.

Officers are placed in charge of these surveys, who are always available to protect the revenue and give the licensee prompt and efficient service.

The *Customs A*, Halifax Harbour boat, made a substantial seizure recently of liquor alleged to have been smuggled into Canada. The seizure was effected near Halifax in the early hours of the morning, a small schooner towing a dory having been picked up by the *Customs A's* searchlight. The dory was cut loose from the schooner after she was sighted, and, when searched, was found to contain 29 five-gallon kegs of rum, 9 cases of gin and 18 sacks of whiskey. The schooner, dory and liquor were placed under seizure. This illustration shows the seized liquor on the dock at Halifax.

Harbour Patrol

A constant patrol of Halifax harbour is made by S.S. *Customs A*, regardless of weather conditions. All vessels entering the harbour are boarded in order to find out where they are from, and the nature of their cargo. The officers on the *Customs A* take the name of every ship entering the port. The *Customs A* operates by night as well as during the daytime and all movements of shipping are noted. This work includes the watching of small motor boats for the smuggling of goods ashore. The *Customs A* is in charge of a Captain and three officers.

BOARD OF CUSTOMS DECISIONS

Type "I" Electric Baker, per illustration, for applying heat for therapeutic purposes, declared dutiable under tariff item 453. (Decision of Board rendered 20th December, 1927.)

"Fahrite" castings, consisting of iron or steel castings, per sample, toughened by an admixture of nickel and chromium, declared dutiable under tariff item 453. (Decision of Board rendered 25th April, 1928.)

"Clipper" Grain and Seed Cleaners, No. 29D and No. 16, per illustrations, declared to be dutiable under tariff item 453. (Decision of Board rendered 25th April, 1928.)

Reduction gears or speed reducers, per blue print and illustrations, for use in by-product coke plant, declared dutiable under tariff item 453. (Decision of Board rendered 25th April, 1928.)

Non-advertising fancy or artistic box wraps (or cover papers) with a picture insert, per samples, declared dutiable under tariff item 199. (Decision of Board rendered 12th June, 1928.)

Ovaltine, per sample, declared dutiable as milk food under tariff item 45. (Decision of Board rendered 12th June, 1928.)

Sharpening Stones manufactured of Alundum or other artificial abrasives, declared dutiable under tariff item 670. (Decision of Board rendered 12th June, 1928.)

No. 167 24-inch Bauer Attrition Mill, fitted with 2 25-h.p. electric motors, declared dutiable under tariff item 453. (Decision of Board rendered 14th August, 1928.)

Apron Feeders, imported from Stephens-Adamson Manufacturing Company, Aurora, Ill., described as SA Automatic Feeders, declared dutiable under tariff item 453. (Decision of Board rendered 14th August, 1928.)

Declared that Bauxite Ore Concentrates when in the form of calcined alumina or Hydrated Alumina are entitled to entry under tariff item 211. This declaration effective 14th August, 1928, with respect to Hydrated Alumina. (Decision of Board rendered 14th August, 1928.)

EDMONTON THRIVING

Customs-Excise work and collections increase

The Customs-Excise port of Edmonton, Alberta, of which J. W. Shera is Collector, embraces a large territory, extending north from the town of Red Deer to the Arctic Circle, and including the outports of Camrose, Edson, Vegreville, Vermilion, Wainwright, Wetaskiwin, and Herschel Island, Y.T. Collections from the last named, made in the summer of 1927, and amounting to $21,858, were received at the chief port early in May of this year. The collecting stations of Grande Prairie and Jasper, Alberta, are also under the survey of Edmonton.

The port has a staff of 36 men to take care of the work which is steadily growing, as shown in the following revenue statement:—

1918-19, $1,116,724; 1919-20, $1,295,128; 1920-21, $1,783,285; 1921-22, $1,616,915; 1922-23, $1,789,418; 1923-24, $2,194,262; 1924-25, $1,870,498; 1925-26, $2,308,651; 1926-27, $2,422,735; 1927-28, $2,812,865.

It is estimated that the revenue for the current fiscal year will exceed $3,000,000, three times that of ten years ago, which is due largely to the growth and development of Western Canada. The receipts for April, May and June of 1928, as compared with the same months in 1927, were:—

April, 1928: $256,858; April, 1927: $211,617; May, 1928: $300,810; May, 1927: $224,425; June, 1928: $297,568; June, 1927: $220,623.

THE FAMILY ALBUM

Clifford Harold Ayton is Inspector of Income Tax, Saskatoon, Sask. He was born in 1886 in London England, and commenced his business career as Junior with a firm of London export merchants. In succession he became insurance clerk, Customs clerk, invoice clerk, and bookkeeper. Mr. Ayton then removed to Liverpool in 1908 where he was engaged as accountant, and later became office manager with a firm of forwarding agents.

Arriving in Canada early in 1914, Mr. Ayton engaged in the insurance and real estate business at Moose Jaw. On the outbreak of war he enlisted with the 17th Canadian Mounted Rifles. He served in France with 1st C.M.R. Royal Engineers, and the 3rd Canadian Tunnelling Company. After the armistice he returned to Canada and was discharged in Regina 11th Jan., 1919.

For eighteen months immediately after discharge from Army Mr. Ayton was Secretary of the Saskatoon branch, G.W.V.A., also assistant field Secretary to the Provincial Command.

Mr. Ayton joined the staff of the Income Tax Division in the office of the assistant Inspector at Saskatoon as assessor in June, 1920. He was appointed Inspector of Income Tax on the formation of the Saskatoon district in April, 1928.

C. H. Ayton

AN EXACTING CROP

Tobacco has been described by experienced growers as a "most exacting crop." It is a delicate plant, in spite of its vigorous growth. It demands specially good soil that has been most carefully fertilized; it must be grown in rotation with other crops, as no land will grow good tobacco year after year; and it must, of course, be protected from frost.

LARGE COLLECTIONS

The revenue collected at the Customs Postal branch of the port of Montreal for the month of July reached the large total of $96,153. The amount collected in July, 1927, was $70,950, a net increase of $25,202 for July of this year.

CONSCIENCE MONEY

Mr. C. S. Walters, Commissioner of Income Tax, has received a remittance of $25 from the Quebec District, marked "Conscience Money."

CANAL STATISTICS

The following summary of canal statistics for July, 1928, appeared in a recent issue of the *Montreal Gazette*.

The total traffic through the Canadian and United States locks of the Sault Ste. Marie canals for July amounted to 13,247,118 tons, an increase of 1,587,491 tons over July, 1927. Almost all commodities registered a gain, the largest being iron ore, 483,094 tons, and wheat, 27,887,661 bushels.

Traffic on the Welland Canal again passed the 1,000,000-ton mark and showed an increase of 253,882 tons over July, 1927. The principal gains were: Wheat, 270,821 tons; oats, 31,812 tons. Declines were: Sand, 36,222 tons and iron and steel 16,668 tons.

One million two hundred and twenty-five thousand, three hundred and thirty-eight tons of freight were carried through the St. Lawrence canals in July, a betterment of 327,065 tons compared with July, 1927. As on the Welland, grains contributed the largest increases. The aggregate freight to the end of July was 19,197 tons more than for a similar period for 1927.

NEWS AND COMMENT

Contributions pertaining to the Customs, Excise, and Income Tax Divisions, are invited to this Department of the Review.

Montreal.—During April, May and June, the first three months of the present fiscal year, 54,180 packages were received at the Customs Express Branch of this port, the duty collected thereon being $880,965. At the Customs Postal Branch for the same period $301.758 was collected, compared with $297,-246 for the corresponding period of the fiscal year 1927-28.

Toronto.—At the outport of West Toronto, which is within the city limits of Toronto, the Customs and Excise revenue for the fiscal year 1927-28 was $3,929,265. The total collections at Toronto, port and outports, for the fiscal year were $63,794,470. Toronto is unique in having an outport as well as a port within the city limits.

J. H. Sunter, who was promoted to principal clerk, Postal Branch, on April 1, 1928, died on July 1, 1928. He entered the service March 24, 1914.

John C. Mackay was promoted to assistant Customs appraiser in the Drug and Stationery division from July 1, 1928. He entered the service December 11, 1911.

Linwood Lloyd was promoted to assistant Customs appraiser in the Canadian Pacific Express Branch from July 1, 1928. He entered the service June 26, 1916.

William Finucan was promoted to principal clerk, in charge of Manifest Branch, from July 1, 1928. He entered the service July 5, 1909.

Congratulations and best wishes are extended to W. A. Bradley, Cashier, in the Toronto office of the Income Tax Division, on the occasion of his marriage on August 8 to Miss Elsie M. Hamlett, of Toronto. The Toronto staff presented a clock to Mr. Bradley as a token of the esteem in which he is held by his confreres.

Saint John, N.B.—John W. Murphy, officer in charge of the Atlantic Distilling Co., Ltd., at Saint John, has the distinction of being the only Grade 3 Exciseman in the Maritime Provinces at the present time, and it is believed that in the history of the province only two other officers, the late John R. McCloskey and O. A. Geldart, held such a rating. Both of the last named were Saint John men, but due to no vacancy in any of the special surveys, they did not receive their appointments. Mr. Murphy received his appointment on February 7, 1928.

After a long and useful life, J. S. MacLaren, aged 83, retired inspector of Customs for New Brunswick and Nova Scotia, died at his home in Saint John on July 15, 1928, having been in declining health for some months.

Fredericton, N.B.—This port, which has no outports, is the second largest revenue producing port in New Brunswick, second only to Saint John, the annual collections running close to the million mark. There is a staff of eight, four of whom saw overseas service in the war. Occupying a location in the centre of the province, with railway connections in every direction, Fredericton is a thriving distributing point.

The Customs and Excise offices occupy large and convenient premises in the centre of the city, and the Department of Public Works is proceeding with a general interior renovation of the building.

Edmonton, Alta.—G. H. Wharton, who since October, 1905, has been employed at this port, has been superannuated at the age of 64, on account of failing eyesight.

Peterborough, Ont.—They have come in trains, slow freights and fast specials; they have come in rattling flivvers and in the most regal of the family of motor cars, and they have come aboard most every conceivable model of watercraft, but recently Peterborough's first "airplane tourists" arrived at the local landing field. Their visit brought to light a new duty of the local Customs

office, that of inspecting baggage and planes which make Peterborough their first port of call after leaving the United States.

The plane arrived here after a three-hour run, carrying two passengers and a pilot, all intent upon a day or two of fishing at Hiawatha. An officer of the Customs Department here greeted the American visitors and found everything in accord with regulations.

YARMOUTH, N.S.—During the month of July the steamers *Yarmouth* and *Prince George*, on the Yarmouth-Boston service, carried inward and outward 12,241 passengers.

The steamer *Evangeline*, running between Yarmouth and New York, two trips per week, inward and outward, carried during the month of July, 2,207 passengers, making a total number of passengers inward and outward from July 1 to July 30 inclusive, of 14,448.

Total number of automobiles inward and outward from Boston and New York for the month up to July 30, 684.

CARGO TONNAGE INCREASE

Montreal canal records for month of July

In the large increase of cargo tonnage recorded at the Montreal canal office for the month of July, wheat figured chiefly, with total cargoes of that grain, amounting to 18,871,463 bushels for the month. This made a balance to the good over the corresponding month in 1927 of 7,345,943 bushels. Compared with the grain cargoes of the past this month scored heavily with an advance of 9,835,618 bushels over July, 1927, and well above the recorded carryings for the last four years during the same month.

Cargo tonnage itself amounted to 1,175,666, and this compared favourably with the July figures, in 1927 when 910,791 tons of produce passed through the canal. In keeping with these returns were those of the registered tonnage given out, July, 1928, being 1,021,822 tons as compared with 814,602 tons in July last year.

Passenger carryings showed a slight falling off this year during the holiday month of July and only 26,731 passengers went through the canal, compared with 28,432 last year. However, the number of trips made by vessels this year was well ahead of last year, being 1,583, as compared with 1,387.

Collectors of National Revenue were advised by Circular, dated 16th August, 1928, as follows:—

Circular No. 411-C is hereby cancelled, and the following substituted therefor:

Unmanufactured timber from the Province of Quebec, such as pulpwood, logs, poles, Christmas trees, and round ties, proposed to be exported at your port, is to be held for the production of a certificate from the Department of Lands and Forests, Quebec, showing that such timber has not been cut on Crown Lands. The official permit is printed on yellow paper only.

This instruction does not apply to deals or boards produced from timber cut on Crown Lands in the Province of Quebec.

SPIRITS AND TOBACCO

Comparative statement of Excise Duty collections during the months of July, 1927, and July, 1928, is as follows:—

July, 1928, spirits potable, $1,195,605; July, 1927, spirits potable, $1,344,636. July, 1928, spirits, non-potable, $73,959; July, 1927, spirits, non-potable, $82,615. July, 1928, malt, $454,141; July, 1927, malt, $409,417. July, 1928, cigars, $48,299; July, 1927, cigars, $50,084. July, 1928, cigarettes, $2,756,474; July, 1927, cigarettes, $2,239,261. July, 1928, manufactured tobacco, $394,686; July, 1927, manufactured tobacco, $403,463. July, 1928, foreign raw leaf tobacco, $673,247; July, 1927, foreign raw leaf tobacco, $614,538. July, 1928, beer, $53,054; July, 1927, beer, $41,484. July, 1928, licenses, $450; July, 1927, licenses, $862.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of July, 1927, and July, 1928, is as follows:—

July, 1928, tobacco, cut, 1,299,752 pounds; July, 1927, tobacco, cut, 1,248,948 pounds. July, 1928, tobacco, plug, 581,390 pounds; July, 1927, tobacco, plug, 687,644 pounds. July, 1928, cigarettes, number 459,286,880; July, 1927, cigarettes, number 373,090,060. July, 1928, cigars, number 16,146,510; July, 1927, cigars, number 16,349,989. July, 1928, snuff, 92,677 pounds; July, 1927, snuff, 80,976 pounds. July, 1928, foreign raw leaf tobacco, 1,655,438 pounds; July, 1927, foreign raw leaf tobacco, 1,521,073 pounds.

DEPARTMENTAL RULINGS

Life Saving Nets for Fire Departments. No provision for free entry. Dutiable according to material.

Clamp Nails, per sample, from the Clamp Nail Co., Chicago, made of cold rolled steel sheet, used to drive in a mortised joint to hold two pieces of wood tightly together. Tariff item 454.

Automotive Radiator Cores. Dutiable according to material.

Ludlow Matrix Cabinet not entitled to entry under tariff item 441 but dutiable under tariff item 519.

Neubauer Haemacytometers, per illustration. Tariff item 326a.

Brehmer Patent End-Sheet Pasting Machine, per illustration. Tariff item 453.

Porter Cable "Take-About" Sanders, per illustrations, for finishing hardwood floors. Tariff item 453.

Climax Water Sterilizer, per illustration, if imported in good faith for the use and by order of a public hospital. Tariff item 466a.

Hawsing or Calking Beetles of Wood. Tariff item 454a.

"Star-Rite" Electric Hand Vac, per illustration. Tariff item 519.

Vulcan Mine Hoists, per specifications, from the Vulcan Iron Works, Wilkesbarre, Pa., not entitled to entry under tariff item 453h but dutiable under tariff item 453.

Gruendler Whirl Beater Special Feed Grinder, per illustration, a complete feed mill unit. Tariff item 453.

Cutter Heads for Suction Dredges are manufactured in Canada up to 10 feet diameter, and maximum weights of 7 tons in ordinary steel and 5 tons in manganese steel. Such cutter heads are, therefore, not entitled to entry under tariff item 470, but are dutiable under tariff item 453.

Superior 13 x 7 Fertilizer Drill, per illustration, from the American Seeding-Machine Co., Inc., Springfield, Ohio. Tariff item 448.

New Zimmer Fracture Bed, per illustration, from Zimmer Manufacturing Co., Warsaw, Ind. Tariff item 519.

Onion Powder, being dried and powdered onion without admixture. When imported in air-tight cans or other air-tight packages, tariff item 86.

Quaker Fancy Hominy Grits, per sample, from the Quaker Oats Company, Chicago, Ill., put up in 24 ounce packages. Tariff item 45.

Enamels and Thinners, per samples, from Denny, Hilborn & Rosenbach, Inc., Philadelphia, Pa.; Dhrlak Spray Flat Lacquer Enamel White, No. 448, tariff item 248; Dhrlak Spray Gloss Enamel White, No. 448, tariff item 248; Dhrlak Lacquer Thinner, No. 448, tariff item 220b.

W.C.S. Magnesia Finish Lime, per sample, from Wm. L. Ursche Lime & Stone Co., Toledo, Ohio. Tariff item 293.

Quillaia Bark (Soap Tree Bark), per sample. Tariff item 711.

Wildroot Wave Set, per sample, from the Wildroot Co., Inc., Buffalo. Tariff item 160.

Glass Globes, Large, Printed, for use on top of gasoline pumps at service stations. Tariff item 326.

Stedfast Fabric (so called), per sample, from the Stedfast Rubber Company, Boston, Mass. Tariff item 198 or 199.

Circulation Reports. Newspaper and periodical printed circulation reports, described as "Auditor's Report" and "Publisher's Statement," issued by the Audit Bureau of Circulations, Chicago, and which are used by Canadian publishers for the purpose of advertising their publications. Tariff item 178.

THE LETTER BAG

The National Revenue Review is issued on or about the fifteenth day of each month. Correspondence for the "Letter Bag" should reach the Editor not later than the last week of each month.

Address all communications to The Editor, National Revenue Review, Connaught Building, Ottawa.

Regarding Superannuation

The Sub-Collector of a British Columbia outport writes:—

Under the Superannuation Act of 1924, if an officer dies, his wife receives half his Superannuation allowance. She has, however, to produce her birth certificate. In the event of the birth of the wife never having been registered and she cannot procure a certificate, would you please inform me how she is going to receive her allowance?

Editor's Note.—This question was submitted to the Department of Finance which administers the Superannuation Act of 1924, and the following reply has been furnished by it:—

If the wife of a contributor cannot submit a birth certificate, the following documents may be submitted in lieu of such certificate:—

1. Notarial copy of birth extracted from the family Bible.
2. Affidavit from either parent.
3. Affidavit from an older brother and sister.

A further affidavit should be furnished stating that an official birth certificate cannot be obtained.

A Modest Broker

S. Carberry, Superintendent, Customs Express Branch, Winnipeg, writes:—

The following case may interest readers of the Review.

Complete parts for gas or gasolene traction engines for farm purposes, valued at not more than $1,400, are free of Customs duty.

Recently the Board of Customs declared that any article which constitutes a part of a part, providing it requires no further fabrication, and is not adapted for any other use, is entitled to entry as a complete part.

A dealer who imports quantities of farm tractors, grain threshers, and parts, imported a shipment of lead pencils, bill of sale forms, and repair price lists, the proper rates of duty applicable being 27½ per cent, 35 per cent, and 15 cents per pound respectively. The broker claimed a refund on the lead pencils, bill of sale forms, and price lists, claiming the entry should have been made as follows:—

"Complete parts of gas or gasolene traction engines for farm purposes, valued at not more than $1,400 in the country of production, which require no further fabrication and are not adapted for any other use. Free."

It is obvious that I could not certify the claim correct in every particular, the imagination of the broker being too far reaching in the way he interpreted "parts for farm tractors." He was not certain whether the lead pencils, price lists, or sale forms were part of the magneto or the carburetor!

Important Link

L. C. Macnutt, Collector at Fredericton, N.B., has the following nice things to say about the Review:—

Permit me to congratulate you, and through you, the Department, on the establishment of the Review, and to say how much the members of my staff and myself appreciate its visits. The publication furnishes an important link between the Department and its officers, and should prove of great benefit to all concerned. As a former newspaper editor and publisher, I can appreciate the general make-up, contents and typographical appearance of the Review, and I very heartily congratulate you on the splendid service you are giving.

Editor's Note.—It is pleasing to be assured that the *Review* is rendering service. It was brought into being for that purpose.

Information and Instruction

W. M. Lang, Collector at Peterborough, Ontario, writes that the Review fills a long felt want, and upon its arrival at that port is eagerly read by all the members of the staff who derive therefrom much useful information and instruction.

THE QUESTION BOX

Questions will be asked in one number of the Review and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

The following questions were asked in the August number of the Review:—

(1) What constitutes a true copy of a customs document and who only should obtain them?

(2) Should the original copies of entries and invoices be kept on file at the port or outport where taken or sent to the Department with the period returns?

(3) Should letters within the Department be addressed to the individual as John Smith, Collector of National Revenue, or simply Collector of National Revenue?

(4) What are the regulations governing the obtaining of a refund of duties on goods returned to shippers on account of their being not according to order?

The answers are:—

(1) See Customs Act, Sections 182, 259 and 260. Also Memorandum 1062-B.

(2) Original copies of entries and invoices should be kept on file at the port or outport where taken. See Part D of Section 5 of Memorandum 1297-B.

(3) Letters should be addressed to the office rather than to the individual holding it.

(4) See Memorandum 1469-B. and instructions on the reverse side of form E-15.

The following questions have been received and will be answered in the next number of the Review:—

(1) What is the proper method of handling a circus, carnival, or similar show entering Canada?

(2) Is it possible for employees of the Department who have not already done so, to transfer to the Superannuation Act of 1924 from the Retirement fund?

(3) Where a refund claim has been entered is it required that a perfecting entry be passed correcting the original entry, if said entry is in error to the extent of the refund claim?

(4) Who was the first Minister of Inland Revenue in the government of Sir Wilfrid Laurier?

From New Glasgow

The following question has been submitted for answer by an officer at New Glasgow, N.S.

A person from one of the middle States, coming to Canada under contract to conduct a sale for a firm going out of business, decided to motor down and bring his wife with him. On arriving at the border the examining officer declined to issue a tourist permit to the visitor, as he was coming in on business. The car was left temporarily on the United States side. On arriving at his destination in Canada the person wired his son to come and bring in the car. The son brought in the car on a tourist permit and it is at the time of writing being used by the family. What is the position of the car? It is owned by the father and registered in the father's name.

Editor's Note.—The officer of the Department to whom this question was referred suggests this reply:—

If the automobile referred to is being used by the family of the owner for touring purposes only, there would be no irregularity, provided the persons to whom the tourist's permit was granted are non-residents of Canada, and are visiting this country temporarily solely for purposes of health or pleasure.

With respect to the ownership of the car, the Department has always conceded that a tourist's permit may be issued to any immediate member of the family of the owner. It is understood in the case under review that the owner is engaged in business pursuits in this country, and such being the case, if he uses the car in any way for business or commercial purposes, it would be subject to seizure and forfeiture unless duty and taxes are paid thereon.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

JULY—AUGUST

ADDITIONS

New Brunswick

Woodstock (St. Hilaire): D. A. Bouchard, Customs Excise Enforcement Officer.

Quebec

Beebe Junction (Rock Island): J. W. Breault, L. B. Jenkins, O.A.S., Wm. Smith, Customs Excise Examiners.

Montreal: J. C. A. Lalumiere, O.A.S., Customs Excise Clerk; P. Peloquin, Customs Truckman, F. Seguin, Clerk, Grade 1.

Quebec: J. A. Dion, Customs Excise Examiner.

Sherbrooke: (Thetford Mines): P. E. Lafontaine, Customs Excise Examiner, Grade 1 Outport.
(Victoriaville): Omer Alain, Customs Excise Examiner, Grade 1 Outport.

Sutton: R. Boucher, Customs Excise Examiner.
(Glen Sutton): Clinton Crowell, Customs Excise Enforcement Officer.

Ontario

Belleville: Geo. Wardle, Stenographer, Grade 2.

Fort Frances: L. C. Delgaty, Customs Excise Examiner.

Gananoque: David Byron, Acting Customs Officer.

Port Arthur: S. J. McCutcheon, Customs Excise Examiner.

Prescott: M. B. Boyd, Customs Excise Examiner.

Windsor: V. C. Mosley, O.A.S., Stephen Gordon, Customs Excise Examiners.
(Walkerville): T. T. Burton, A. E. Fortune, James Hendry, Customs Excise Clerks: A. L. Spence, Customs Excise Examiner, C. A. Stocks, O.A.S., Customs Excise Clerk; E. R. Young, O.A.S., Customs Excise Examiner.

Saskatchewan

Regina: R. A. Hindson, O.A.S., Customs Excise Clerk.

British Columbia

Prince Rupert: R. Irvine, Customs Excise Enforcement Officer.
(Smithers): N. H. Kilpatrick, Postmaster.

Vancouver: A. J. Glean, S. A. J. Hamilton, O.A.S., N. C. Hutchison, O.A.S., E. S. McNames, O.A.S., Customs Excise Examiners.

Victoria (Cachalot): J. R. McWilliams, Customs Excise Enforcement Officer.

Preventive Service

W. J. D. Dempster, Customs Excise Enforcement Officer; Captain A. Paquet, Captain Customs Patrol Boat *Neguac*; Miss E. Williamson, Stenographer, Grade 2.

Inspection

Miss A. E. Anderson, Stenographer, Grade 2; H. Rabinovitch, Customs Excise Enforcement Officer.

Administrative

J. J. L. Baril, Clerk, Grade 2; A. S. Hopkins, Acting Customs Excise Enforcement Officer.

DEDUCTIONS

Nova Scotia

Halifax: J. H. Blakeley, Senior Customs Excise Clerk.

Weymouth (Meteghan): L. T. Melanson, Customs Excise Enforcement Officer.

New Brunswick

Woodstock (Edmundston): A. J. Dube, Customs Excise Examiner, Grade 1 Outport.

Quebec

Montreal: J. H. Clyma, Customs Excise Examiner; James S. Sorley, Principal Customs Record Clerk.

Quebec (Amherst Harbour): J. F. Cassidy, Captain *Alva* and *May*; J. C. Chiasson, Engineer *Alva* and *May*.

Ontario

Prescott: Wm. P. Byrne, Customs Excise Examiner.

Windsor: B. Lownsbrough, Customs Excise Examiner; J. S. Rankin, Customs Excise Examiner.

Manitoba

Emerson: J. V. Stinson, Customs Excise Examiner.

Saskatchewan

Moose Jaw: Geo. Symes, Customs Excise Clerk.

Prince Albert: Geo. H. McLeod, Customs Excise Clerk.

Alberta

Calgary (Banff): D. K. Francis, Customs Excise Examiner, Limited Service Outport.

British Columbia

Vancouver: E. Cavaliero, Messenger; P. A. Hoare, Customs Excise Clerk.

Victoria (Cachalot): C. E. New, Customs Excise Enforcement Officer.

Preventive Service

Miss R. Cornblatt, Stenographer, Grade 2; Henry Labrie, Special Customs Excise Enforcement Officer; Captain C. MacLean, Master Patrol Boat *No. 9;* Captain J. J. McEachern, Master Patrol Boat *No. 5;* R. M. Millar, Customs Excise Enforcement Officer; H. V. Moores, Special Customs Excise Enforcement Officer; I. Podolsky, Clerk, Grade 1; Captain A. L. Scott, Master Patrol Boat *O-28.*

Inspection

A. Code, Inspector of Customs and Excise.

Administrative

B. Oxtoby, Chauffeur.

PROMOTIONS

Quebec

Montreal: A. M. V. Gladu, from Customs Excise Clerk to Express and Postal Computing Clerk; T. Steenson, from Customs Excise Clerk to Express and Postal Computing Clerk.

Ontario

Guelph: Geo. L. Bush, from Cashier and Computing Clerk to Computing Clerk.

Kingston: A. E. Doherty, from Customs Excise Clerk to Cashier and Computing Clerk.

Sarnia: John Pirie, Customs Excise Examiner to Senior Customs Excise Examiner.

Toronto: A. J. Buck, from Customs Excise Clerk to Customs Express and Postal Cashier; T. H. Doyle, from Typist, Grade 2, to Customs Excise Clerk; Josiah McGill, from Customs Truckman to Customs Excise Examiner; J. J. Tobin, from Senior Customs Excise Clerk to Assistant Customs Appraiser.

Manitoba

Winnipeg: H. Ashmore, from Customs Express and Postal Cashier to Computing Clerk.

British Columbia

Vancouver: Harold Baker, from Customs Excise Clerk to Special Exciseman, Grade 1.

Administrative

W. H. Beach, from Clerk, Grade 2 to Clerk, Grade 3; G. McFarlane, from Clerk, Grade 3 to Clerk, Grade 4; C. E. Shiles, from Clerk, Grade 4 to Examiner of Refund Claims.

TRANSFERS

S. J. Bates, from Senior Customs Excise Examiner, Huntingdon, to Customs Excise Examiner, Vancouver, B.C.

T. M. Bezaire, from Special Exciseman, Grade 1, Windsor, Ont., to Special Exciseman, Grade 1, Walkerville, Ont.

Thomas Clemens, from Customs Excise Enforcement Officer, Windsor, Ont., to Customs Excise Enforcement Officer, Belleville, Ont.

David Sinclair, from Customs Excise Examiner, Cantic, P.Q., to Customs Excise Examiner, Beebe Junction, P.Q.

PROMOTIONS AND TRANSFERS

W. W. Kingston, from Customs Excise Examiner, Prescott, Ont., to Department of Immigration and Colonization.

T. Winton, from Customs Excise Examiner, Walkerville, Ont., to Department of Immigration and Colonization.

S. D. Yeo, from Special Exciseman, Grade 1, Walkerville, Ont., to Special Exciseman, Grade 3, Welland, Ont.

SALES TAX ON SAND

Collectors of National Revenue have been advised that an Order in Council passed on August 18, 1928, provides as follows:—

Under the provisions of Section 89, Subsection 2 of The Special War Revenue Act, Chapter 179, R.S.C. 1927, crushed stone, produced or manufactured by any municipality exclusively for use in building or maintaining its roads or sidewalks, and not for sale, and sand, gravel, rubble and field stone, be exempt from sales tax, and further, that the said tax be remitted in respect of these commodities heretofore produced by municipalities and used for the construction or maintenance of municipal roads and sidewalks.

ITALIAN CURRENCY

Collectors of National Revenue were notified on July 7, 1928, as follows:—

Referring to Memorandum No. 2163-B; you are hereby advised that, by Order in Council dated 28th June, 1928, under the provisions of the Customs Act, Section 55, it is ordered that the rate of the Lira, the gold standard unit of currency of Italy, in computing the value of such currency for duty, shall be ordered and proclaimed to be $0·0526 of the standard dollar of Canada, until otherwise ordered.

Memorandum No. 2163-B is amended accordingly.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF AUGUST, 1927 AND 1928

——	1927	1928	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	14,832,326 55	17,661,811 72		
Less Refunds and Drawbacks	1,938,678 09	719,268 68		
Net	12,893,648 46	16,942,543 04		4,048,894 58
Excise Taxes	8,116,262 37	7,614,958 30		
Less Refunds and Drawbacks	196,902 81	36,868 97		
Net	7,919,359 56	7,578,089 33	341,270 23	
Excise Duties	5,548,710 11	5,495,534 83		
Less Refunds and Drawbacks	43,297 60	36,673 52		
Net	5,505,412 51	5,458,861 31	46,551 20	
Sundry Collections	145,233 64	98,562 63		
Less Refunds and Drawbacks	36 50	Nil		
Net	145,197 14	98,562 63	46,634 51	
Net Totals	26,463,617 67	30,078,056 31	434,455 94	4,048,894 58
Net Increase				3,614,438 64

TOTALS FOR FIVE MONTHS

——	1927	1928	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	71,937,720 43	81,786,118 26		
Less Refunds and Drawbacks	6,254,219 99	5,168,530 00		
Net	65,683,500 44	76,617,588 26		10,934,087 82
Excise Taxes	38,455,185 91	32,449,623 93		
Less Refunds and Drawbacks	567,530 30	389,785 72		
Net	37,887,655 61	32,059,838 21	5,827,817 40	
Excise Duties	23,870,231 51	26,298,840 65		
Less Refunds and Drawbacks	355,976 83	321,207 33		
Net	23,514,254 68	25,977,633 32		2,463,378 64
Sundry Collections	597,383 43	530,303 86		
Less Refunds and Drawbacks	65 10	10 06		
Net	597,318 33	530,293 80	67,024 53	
Net Totals	127,682,729 06	135,185,353 59	5,894,841 93	13,397,466 46
Net Increase				7,502,624 53

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF AUGUST, 1927 AND AUGUST, 1928

——	August, 1927	August, 1928	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	765,589 36	822,100 00		56,510 64

TOTALS FOR FIVE MONTHS

——	1927-1928	1928-1929	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	45,003,984 79	51,080,223 40		6,076,238 61

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF AUGUST AND THE FIVE MONTHS ENDED AUGUST 31st, 1927 AND 1928

	August, 1927		August, 1928	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		94,216,194		112,493,026
Total Exports (Foreign Produce)		1,738,701		1,411,196
Principal Items of Exports—:				
Wheat Bush.	12,197,098	18,584,164	25,057,171	30,347,597
Newsprint Cwt.	3,262,301	10,675,536	3,586,684	11,473,052
Planks and Boards M ft.	204,171	5,793,997	160,957	4,614,049
Wood pulp Cwt.	1,711,341	4,469,897	1,378,289	3,618,205
Wheat flour Brl.	513,702	3,566,282	924,646	5,626,107
Fish Cwt.	264,888	3,488,511	367,601	3,376,383
Cheese Cwt.	160,232	3,040,916	157,878	3,590,113
Automobiles and parts $		2,411,826		4,465,373
Furs $		2,328,601		1,545,003
Meats Cwt.	126,661	2,116,536	121,068	2,172,244
Imports entered for Consumption—Free goods		35,821,063		37,588,858
Imports entered for Consumption—Dutiable goods		63,527,277		75,168,398
Total Imports entered for Consumption		99,348,340		112,757,256

	Five months ended August, 1927		Five months ended August, 1928	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		465,410,243		522,141,547
Total Exports (Foreign Produce)		8,218,582		8,879,476
Principal Items of Exports:—				
Wheat Bush.	83,560,150	118,201,217	118,085,424	156,594,399
Newsprint Cwt.	14,730,500	48,178,648	17,102,597	54,980,631
Planks and boards M ft.	966,590	26,821,001	770,812	21,142,356
Wood pulp Cwt.	7,495,596	19,945,797	6,924,211	18,277,458
Wheat flour Brl.	3,029,279	19,957,782	3,918,704	24,429,606
Fish Cwt.	928,394	11,972,573	1,115,669	11,642,605
Cheese Cwt.	357,962	6,701,660	472,599	10,280,565
Automobiles and parts $		12,047,464		14,827,333
Furs $		10,104,253		8,499,393
Meats Cwt.	571,498	10,177,066	470,330	8,477,925
Imports entered for Consumption—Free goods		161,081,815		178,740,806
Imports entered for Consumption—Dutiable goods		298,593,425		340,196,580
Total imports entered for Consumption		459,675,240		518,937,386

THIS CANADA

THE following is the peroration of an address by the late Earl of Dufferin, the occasion being a banquet given at Belfast, on June 11th, 1872, on the eve of his departure for Canada. This portion of Lord Dufferin's speech, in reply to the toast "The health of his Excellency the Governor General of Canada", is commended to readers of the *Review* for its delicate charm of phrase and lofty sentiment. Occasionally it is good to ponder these things.

Concluding, Lord Dufferin said:—

"Few people in this country have any notion how blessed by nature is the Canadian soil. The beauty, majesty, and material importance of the Gulf of St. Lawrence is indeed the theme of every traveller, while the stupendous chain of lakes, to which it is the outlet, is well known to afford a system of inland navigation such as is to be found in no other part of the habitable globe. The inexhaustible harvest of its seas annually gathered by its hardy maritime population, the innumerable treasures of its forests, are known to all; but what is not so generally understood is, that beyond the present inhabited regions of the country—beyond the towns, the lakes, the woods—there stretches out an enormous breadth of rich alluvial soil comprising an area of thousands of square miles, so level, so fertile, so ripe for cultivation, so profusely watered, and intersected by enormous navigable rivers, with so exceptionally mild a climate, as to be destined at no distant time to be occupied by millions of our prosperous fellow-subjects, and to become a central granary for the adjoining continents. Such a scene as this may well fire the most sluggish imagination; nor can there be conceived a greater privilege than being permitted to watch over the development of an industry and civilization fraught with such universal advantage to the human race. In fact, it may be doubted whether the inhabitants of the Dominion themselves are as yet fully awake to the magnificent destiny in store for them, or have altogether realized the promise of their young and hardy nationality. Like a virgin goddess in a primeval world, Canada still walks in unconscious beauty among her golden woods and by the margin of her trackless streams, catching but broken glances of her radiant majesty, as mirrored on their surface, and scarcely recks as yet of the glories awaiting her in the Olympus of nations."

Printed by F. A. ACLAND, King's Printer, Ottawa, Canada

The National Revenue Review

Connaught Building, Ottawa, Headquarters of the National Revenue Department

October, 1928

Vol. II No. 1

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

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Department of National Revenue

Minister of National Revenue
THE HONOURABLE W. D. EULER, P.C., M.P.

Minister's Secretaries { WM. IDE.
DAVID SIM.

Commissioner of Customs, R. W. BREADNER.
Commissioner of Excise, G. W. TAYLOR.
Commissioner of Income Tax, C. S. WALTERS.
Assistant Commissioner of Customs, C. P. BLAIR.

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G. W. TAYLOR, Commissioner of Excise.
C. S. WALTERS, Commissioner of Income Tax.
C. P. BLAIR, Assistant Commissioner of Customs.
J. A. RUSSELL, Commissioner of Tariff.

Secretary, R. B. McDOUGALD.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. II | OTTAWA, OCTOBER, 1928 | No. 1

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

IN THIS ISSUE

Great Growth Of Tourist Travel
Illustrated summary of season's activities

Big Reduction Of Arrears
Collection of back Sales and other taxes

Most Westerly Customs Outport
Illustrated story about Quatsino, B.C.

Income Tax Collections
Returns for Six Months by Districts

Excise Work at Toronto
Details of operation of busy Branch

Trade and Revenue
Facts and figures for September

News and Comment
Items of Interest from far and near

Departmental Rulings, Question Box, Letter Bag and Usual Departments

Turning a New Leaf

WITH this, the first number of Volume II, the REVIEW turns over a new leaf. Another year lies before it with opportunities of increased service. A plain, unvarnished tale will be told of the Department's many-sided activities, month by month, so that its readers may obtain an authoritative glimpse of things accomplished, and plans formulated. The Department is striding along with sturdy tread; reforms have been and are being instituted, reorganization effected, and the spirit of *get together* is abroad in the ranks. That is, of course, as it should be, and one of the objects of the *Review* is to fan the flame of loyalty to the Department and thus induce increased co-operation and efficiency. It may be added, with due modesty, that some measure of success has been achieved in this direction. During the ensuing twelve months the *Review* will continue to give publicity to the work and achievements of the Department, and present interesting information in a simple, friendly and entertaining way. Recently the *Editor* came across the following rules of life of *Edward Everett Hale*, which might well be adopted as the slogan of the staff of the National Revenue Department. They are:—

To look up and not down,
To look forward and not back,
To look out and not in,
To lend a hand.

Death of R. R. Farrow

AS this number goes to press word was received of the death in Ottawa on October 2nd, 1928, of Robinson Russell Farrow, formerly Deputy Minister of Customs and Excise. The late Mr. Farrow left the service in 1926 after an honourable and distinguished career extending over a period of forty-two years, during which, by constant application and the exercise of outstanding abilities he rose from a humble position in the Department to that of its Deputy head. Mr. Farrow had been in ill health for several months but less than a month ago he called at the Department to see some of his old friends. To the senior officers of the National Revenue service throughout the Dominion and particularly to those at headquarters the passing of their former "Chief" brings a touch of poignant sorrow. He was born in Bluevale, Ontario, sixty-five years ago.

Ships that Pass

IT happens frequently that a chance allusion or a modest item tucked away in the corner of a newspaper will turn back the wheel of the years and cause men and events of other days to flash across the silver screen of memory. Recently the *Editor* noticed a list of the ships in the Port of Montreal on that day, twenty-five years ago, and the gate of recollection clicked open. To thousands of Canadian who crossed the Atlantic in years gone by the names of these ships will be familiar as those of old friends. There was the *Parisian,* which, with the equally well known *Tunisian* and *Bavarian,* formed the trinity of crack passenger ships of the Allan Line. There was the *Sicilian* on the Allan's Montreal-Glasgow service in those days, and the *Numidian* on the Montreal-Liverpool run. The *Numidian* had for years as her Captain, Angus McNicoll, a famous figure in the St. Lawrence passenger trade, who later went to the flagship of the Allan Line, the *Victorian.* Other familiar names in the list were the *Manxman* of the old Dominion Line, the *Monte Videan,* a freighter, the *Devona* and *Cervona* of the Donaldson Line, the *Torr Head* of the Head Line, and the *Manchester Commerce.* To those who, like the *Editor,* were acquainted with Montreal shipping activities a quarter of a century ago, these names bring pleasant memories and the salt tang of the sea. Practically all of these ships have disappeared; some lie on the ocean bed, other went to the wreckers. They served their day and generation well. And if they could return to Montreal to-day they would fail to recognize in that magnificent harbour, with its huge elevators and fine large piers and permanent sheds, the familiar wharves and jetties where they tied up under the shadow of old Bonsecours Church in the early years of this century.

A Sales Tax Matter

IN the September number of the REVIEW the text of an Order in Council passed on August 18, 1928, was printed, exempting sales of sand, gravel, field stone and rubble from sales tax as from that date. This will include sales of earth, and also sand and gravel whether washed or screened, or not. Crushed stone is subject to sales tax, except when manufactured by municipalities for their own use in the building or maintenance of roadways and sidewalks. The exemption of crushed stone in this respect is given retroactive effect. Crushed stone, manufactured and sold by a municipality, is subject to sales tax.

The exemption on sand and gravel, field stone and rubble is likewise given a retroactive effect in so far as that produced by municipalities for their own use and not for sale is concerned, provided, of course, the same had been used in the building or maintenance of their roadways and sidewalks.

Arrears Greatly Reduced

DURING the past ten months the amount of arrears of sales and manufacturers' taxes was reduced by more than one million dollars. This is one of the salient features following the reorganization of the Excise Tax Branch of the Department a year ago.

On August 15th, 1928, the total amount of arrears was $5,374,439, but included therein is the sum of $2,500,000, representing sales and manufacturers' taxes due by brewers and distillers, which are the subject of litigation. The Department is unable to deal with the collection of this sum until the cases have been decided by the courts.

During the ten months' period the staff of auditors has been increased and the audits conducted in greater detail and with added efficiency, resulting in the establishment of debits of hundreds of thousands of dollars not previously assessed. This is an important feature in connection with the question of arrears.

Regarding current taxes, that is to say, taxes accrued since the 1st of January, 1927, there were, on August 15, 1928, 96 out of a total of 149 ports, in which current taxes had been paid to date, and as there were on that date 787 delinquents, from one cause or another, such, for example, as bankruptcy, litigation or disputed assessments, out of a total of 16,744 licensees, the percentage of firms in arrears amounts to 4·70, whereas in August, 1927, the percentage amounted to 5·62.

It is the invariable practice of the Department, promptly and without discrimination, to enter proceedings against any concern which is in arrears of current tax.

Courtesy Appreciated

LETTERS reach the Department from time to time written by visitors to Canada expressing appreciation of the treatment accorded by citizens generally and more particularly by Customs officers. One of these communications is given here. Mr. Orr S. Zimmerman, of Columbus, Ohio, writes in part:—

> Having just completed my sixteenth touring trip into Canada, it is my pleasure to express to you the splendid way in which I have been treated from coast to coast. The commendable part is that anyone you meet in an official capacity in Canada apparently has a desire, and will always take time, to give you information in detail.
>
> I like your country, I like your Customs officials and I expect to continue to visit you at least once a year.

Intelligence, Faith and Energy

THIS article was contributed by Ronald Sharp, L.A., Chief Inspector, Income Tax Division:—

I had the privilege of listening to the Right Honourable J. Ramsay MacDonald at the Canadian Club luncheon in Ottawa. The final inspiring message he left with his audience (he was dealing with Empire problems) was that such problems were soluble with the application of *Intelligence, Faith* and *Energy*.

It seemed to me possible to relay this message in its application to the work of the District Inspectors of Income Tax and their staffs.

There are continuous problems arising to confront the mind and tax the brain of officers of the Income Tax Division throughout the Dominion. The humble budworm in New Brunswick eats the standing timber in that beautiful Province, while his salt water relative, the toredo, munches cheerfully at the piling supporting the wharves on the Pacific coast. Each of these bugs, with malice aforethought, concealed itself until the National War Debt necessitated the introduction of direct taxing statutes, whereupon they emerged simultaneously and chirrupped a duet along the following lines:—

> We come from the sea and we come from the tree
> And our purpose in life is to bore, bore, bore,
> Our owners tax is a load on their backs,
> So make the depletion more, more, more.

This is but an instance of the problems of taxation. The solution was found in the application of *intelligence,* as indeed all solutions are found to the variety of questions arising in the daily round of the Inspector's life. The intelligent conception of any problem is measured by the energetic way the problem is approached. The legarthic mind lightly touches the superficial aspects and refuses to dig down to the roots. The removal of the dandelion from a beautiful garden is not accomplished with the aid of a lawn-mower. The ugly thing will rear its head until the soil is freed from its roots. So, then, do the taxation problems continue to irritate, not only the Inspector and his staff but the general public, unless *intellect,* combined with energy of thought and purpose, is set to work to analyse the very roots of the question.

Having reached an answer to the problem, what then? Here *Faith* steps into the picture. Faith in yourself, faith in your intellect and faith in your energy. Having used your intellect in the energetic pursuit of the different aspects of the problem, there arrives the courage of a conviction, which is but another way of expressing faith in yourself. Add to that faith in your Commissioner and faith in your Minister and read again the message from the Honourable W. D. Euler in Volume one, Number one of the *National Revenue Review,* in part as follows:—

> The Canadian people expect the utmost diligence and faithfulness in the administration of the Department. They are further entitled to the application of business methods, prompt decisions, the saving grace of common sense and unfailing courtesy under all circumstances.

For after all, happiness comes from the knowledge of work well done.

The Price of a Song

MANY questions, grave and gay, find their way to the *Editor's* desk. A recent one is typical, and had to do with the origin of the phase, *sold for a song,* or *all this for a song.* A little digging unearthed the fact that *Burleigh,* who apparently was a sort of Minister of Finance at the court of *Queen Elizabeth,* remarked *all this for a song,* when the imperious daughter of that gay old Lothario, *Henry VIII,* commanded him to give £100 to *Spenser.* Apparently the matter-of-fact *Burleigh* did not approve of poets, and thought if they were permitted to write at all it should be free verse.

INCOME TAX COLLECTIONS FOR SIX MONTHS

Montreal and Toronto head the other districts in the collection of Income Tax. The following is the comparative statement of Income Tax revenue by districts received during the first six months of the fiscal year ending September, 1927 and 1928. Decreases are marked with an X.

	1927-28	1928-29	Increase or Decrease
Halifax	462,112 95	512,423 08	50,310 13
St. John	481,775 69	478,653 85	x3,121 84
Quebec	1,102,368 73	1,023,666 73	x78,702 00
Montreal	14,727,490 58	17,006,919 26	2,279,428 68
Ottawa	2,099,309 43	2,122,438 23	23,128 80
Kingston	525,659 68	358,059 07	32,399 39
Belleville	238,037 61	311,298 96	73,261 35
Toronto	11,192,227 75	14,251,987 24	3,059,759 49
Hamilton	3,513,504 57	4,165,959 01	652,454 44
London	4,511,985 07	3,903,854 54	x608,130 53
Fort William	270,543 07	537,983 55	67,440 48
Winnipeg	2,524,368 76	2,826,887 61	302,518 85
Regina	600,530 46	533,309 03	x67,221 43
Saskatoon	.....	148,922 43	148,922 43
Prince Albert	46,078 11	39,719 21	x6,358 90
Calgary	1,082,174 53	831,013 56	x251,160 97
Edmonton	.....	340,174 54	340,174 34
Vancouver	5,047,416 78	3,752,025 85	x1,295,390 93
Yukon	21,163 81	27,063 17	5,899 36
Excise Division	1,046 23	.....	x1,046 23
Total	48,247,793 81	52,972,358 72	4,724,564 91

Announcement by the dress designers of Paris that the short skirt must go, naturally raises in the mind of mere man accustomed to the ups and downs of life, the question " which way "?

Moderation is the silken string running through the pearl chain of all virtues. *Pope* sums it up in the lines:—

> He knows to live who keeps the middle state
> And neither leans on this side nor on that.

HERE AND THERE

To H. Fred W. Funston, Dominion Appraiser of Hardware, the *Editor* is indebted for the following notes:—

During a recent visit to the Customs Port of Pictou, Nova Scotia, I examined with interest some of the books bearing transactions which took place ninety-five years ago in connection with Customs work at that port. The following in regard to those bygone days may be interesting to readers of the *Review*.

The *Royal William*, which I am given to understand was the first vessel to cross the Atlantic Ocean entirely by the use of steam, cleared from the Port of Pictou August 17, 1833; also recorded in the *Pictou Patriot* of that year.

The register has the heading written very distinctly "Port of Pictou, on account of goods exported P form 63, in the quarter ending tenth day of October, 1833, registered August 17, 1833, *Royal William*, 363 tons; 36 men; Master—John McDougal; whither bound—London; containing goods exported—254 chaldrons of coal, a box of stuffed birds, ship spars (produce of the Province), one box, one truck, household furniture, a harp, and seven passengers all British."

The following description of the vessel was given in the *Sea Stories Magazine*, August, 1925, by Mr. Roland F. Harris, Pictou, N.S.:—

The vessel was built at Quebec, Canada, in 1830. Her engines were one hundred and eighty horse power. For three years she plied between Quebec and Ports of the Lower Provinces, but was finally sold and sent to England, where she arrived on September 9, 1833, making the passage in twenty-three days, which will be considered a long time at present, but at that time an epoch in the history of navigation. Previous to that time, however, some vessels had crossed the Atlantic but aided by the use of sails. The first of this kind was believed to be the American vessel *Savannah* which crossed from Savannah to Liverpool in 1819 using steam for a total of eighty hours.

Soap, just ordinary common soap, is a nice clean thing to write about. How many National Revenue officers are aware that a luxury tax was applied to it in England in the fourteenth century? The *Editor* came across some information respecting this article of universal use (except in the case of small boys) and passes it on to readers of the Review.

Probably there are persons who think that soap came into common use many thousands of years ago. This is not so, however, for though, to be sure, a great many centuries have elapsed since China discovered the art of making soap, only a few decades have passed since England removed a tax on it which several centuries before had been imposed on the ground that it was a luxury.

It is surprising to note that soap did not easily slip into the scheme of things as civilization advanced. We have been wont to think of our forefathers as enjoying, particularly on Saturday nights, all the pleasure and benefit which a cake of modern soap in conjunction with a tub of water can convey. And yet our earlier forefathers, if traced back to ancient Greece and Rome, knew nought of soap as it is understood to-day. They laved themselves with oil and then rubbed themselves with ashes, we are told. Fancy that. The Gauls mixed tallow and wood ashes and boiled the combination. Imagine the task of trying to work up a lather for shaving with that! But soap did not appear in England until late in the fourteenth century, when the utter foolishness of its use was immediately recognized by the Government, which promptly applied, not a common, ordinary little luxury tax, but a super-luxury tax.

Like various other commodities, soap has advanced since then not only in public estimation and use, but also in quality. Soap of a few generations ago would hardly be recognized by the most ardent disciple of the article of to-day. Made in a deep pan and cut out in rough, oblong cakes it often had the texture of pig-iron and presented about as much disinclination to lather. Few, if any, attempts were made to take away the not altogether pleasing scent (that is putting it mildly) which, persisting as it did in hanging about the person of the user long after applied, often brought the tart remark from Grandmother, "You needn't turn up your nose, it's nuthin but clean soap."

HOW TOURIST TRAVEL HAS GROWN

Figures for Six Months of This Year Show Large Increase

THE tourist tide is sweeping in. Statistics showing the number of foreign automobiles admitted into Canada for touring purposes between 1st January and 30th June, 1928, for period of 24 hours or less, between 24 hours and 60 days, and between 60 days and 6 months, and also the number of Canadian automobiles exported for touring purposes for the same period, have been released for publication by the department.

These statistics are interesting for the fact that they indicate a large increase in the tourist traffic for this year over any preceding year. The peak of the tourist traffic, however, is not reached until after July 1st, and the figures now furnished by the department do not include the traffic of that day, so that the present figures may be taken to represent not more than 25 per cent of the total tourist traffic for the year. This, of course, is only an estimate but it will be found to be fairly accurate.

The statement is printed hereunder showing the returns by provinces.

Province	Admitted for period not exceeding 24 hours	Admitted for period not exceeding 60 days	Exceeding 60 days and not more than 6 months	Exported for touring purposes
Nova Scotia		211	17	27
Prince Edward Island				
New Brunswick	29,229	4,601	2	9,916
Quebec	53,331	46,540	47	27,538
Ontario	700,839	112,213	657	128,097
Manitoba	13,340	2,581	1	6,025
Saskatchewan	3,431	1,046	8	3,056
Alberta	2,004	750	77	546
British Columbia	20,718	36,764	20	49,552
	822,892	204,706	829	224,757

This illustration shows tourists' automobiles entering Canada over the Peace bridge breaking into six lines for inspection at Customs. The volume of traffic over the Peace bridge this season has been very heavy. On Sunday, September 2nd, during the Labour Day week-end, 2,400 cars passed inwards in one hour and there were eleven lines passing the Customs simultaneously.

TRAFFIC AT THE PEACE BRIDGE

The Peace Bridge and the ferry between Buffalo and Fort Erie have had an exceedingly busy season to date.

The total number of vehicles handled for the five months from April 1st to August 31st across the Peace Bridge was 1,092,829, while the ferry handled 126,880. The total number of passengers in this same length of time handled at the Peace Bridge was 3,418,129 and on the ferry 651,494.

The Labour Day week-end, which fell on September 1st, 2nd and 3rd, proved to be the busiest days of the year. On Sunday, September 2nd, there were 2,400 cars passed through the Canadian Customs inward in one hour. The total number of automobiles handled inwards and outwards at the bridge during this three-day period was 52,549. Busses numbered 586, and passengers 159,287. The ferry was very busy during these three days, 1,916 foreign cars reporting inwards and 1,805 outwards. Passengers carried were 10,024 inwards and 11,402 outwards.

This illustration shows United States automobiles being examined by Customs officers at the Canadian end of the Peace bridge. Six lines of automobiles are being handled simultaneously. These photographs of the Peace bridge were furnished by F. T. Pattison, Collector at Bridgeburg.

The following statement of traffic by months from April 1 to August 31, at the Peace Bridge, was prepared for the *Review* by F. T. Pattison, Collector at Bridgeburg:—

—	Canadian Cars		Foreign Cars		Other Vehicles		Passengers	
	Inwards	Outwards	Inwards	Outwards	Inwards	Outwards	Inwards	Outwards
1928								
April	8,048	8,317	22,216	23,582	1,714	1,726	95,716	100,651
May	8,278	7,945	50,607	55,662	1,986	1,976	182,277	193,635
June	5,873	5,956	81,733	87,419	2,135	2,135	264,814	263,125
July	7,195	7,430	149,534	164,687	2,580	2,582	539,128	544,217
August	8,566	9,174	173,365	185,711	2,425	2,272	628,877	605,689
Totals	37,960	38,822	477,455	517,061	10,840	10,691	1,710,812	1,707,317

Up to September 3, 88,695 tourists 60-day permits were issued at the Peace Bridge.

TOURIST TRAVEL AT NIAGARA FALLS

At Niagara Falls the tourist traffic has been particularly heavy during the season. The three bridges, two at Niagara Falls, and the other at Queenston, have been thronged by United States tourists visiting Canada by automobile, and the revised regulations have speeded up the long lines. August is generally regarded as being the month when tourist travel reaches its peak, and the following figures furnished to the *Review* by J. J. Flynn, Collector at Niagara Falls, show the exceptional volume of traffic for August.

During August 44,887 touring permits, good for 60 days, were issued at the Niagara Falls and Queenston bridges.

Total automobiles, 511,457; Inwards, 255,-452; Outwards, 256,005. Other vehicles, 13,-886; Inwards, 6,319; Outwards, 7,567. Passengers, 2,538,694; Inwards, 1,243,877; Outwards, 1,294,817.

Canadian automobiles, inwards, 52,038; outwards, 54,233. Foreign automobiles, inwards, 203,414; outwards, 201,772.

This illustration shows the Canadian terminal of Falls View Bridge, formerly known as Upper Arch Bridge, Niagara Falls. The bridge-head has been widened, new cut stone buildings with copper roofing and inspection canopies erected, street car tracks centered and trolley poles eliminated. These improvements have aided very materially rapid Customs inspection of automobiles entering Canada at this point. Photograph by courtesy of the International Railway Company.

ACTIVITY AT PRESCOTT

At Prescott, the tourist traffic has been active. During the Labour Day week-end, September 1st, 2nd and 3rd, there passed through Customs at the ferry dock (in and out) 2,400 automobiles and 7,058 passengers. These were all inspected, permits issued (where necessary) and on no occasion did an incoming steamer find cars overlapping from the previous trip.

These cars and passengers were handled by the ferry company's two steel steamers with joint capacity of 45 cars per trip. The ferry office and wharf at Prescott are well equipped for this purpose.

From April 1 to August 31, 7,522 United States automobiles entered Canada at Prescott on 60-days touring permits, and 7,709 passed outwards. During the same period 3,466 Canadian automobiles passed inwards from touring in the United States and 3,466 passed outwards.

BUSY AT BROCKVILLE

From April 1st to August 31st of this year, 16,146 automobiles were carried between Brockville and Morristown, N.Y., inwards and outwards, as compared with 14,815 in the same period 1927. This increase is shown in face of the fact that for the first three weeks of April this year the ferry boat made

only spasmodic trips because of a damaged wheel, which would permit her to run only in fair weather until repairs were made.

Labour Day week-end traffic created a new record for the Port, 1,570 cars being ferried against 1,267 last year.

LIVELY AT LACOLLE

At the outport of Lacolle, Quebec, which is on the King Edward highway on the Canadian side of the boundary from Rouse's Point, the tourist travel was very heavy during the months of July and August. The King Edward highway is the main road between Montreal and the state roads of New York, and Lacolle is a very busy office. The following figures will show the volume of traffic for July and August and for the Labour Day week-end in September.

July, Canadian automobiles, inwards, 3,903; Canadian automobiles, outwards, 3,630; foreign automobiles, inwards, 15,600; foreign automobiles, outwards, 15,067; total, 38,200. *August,* Canadian automobiles, inwards, 3,605; Canadian automobiles, outwards, 3,360; foreign automobiles, inwards, 22,988; foreign automobiles, outwards, 22,987; total, 52,940. Total for September 1st, 2,862. Total for September 2nd, 3,792. Total for September 3rd, 3,172.

This illustration shows Ferry Point bridge at St. Stephen, N.B., the main bridge over the St. Croix river between Calais, Maine, and St. Stephen. This bridge is part of Route No. 1 from Florida to Halifax. This view was taken recently and gives an intimation of the average daily traffic during the tourist season. The number of United States automobiles entering Canada at this point in the summer months is about 10,000. The photograph was furnished by W. L. Grant, Collector at St. Stephen.

ON THE VERMONT LINE

Stanhope, Quebec, Important Artery of Tourist Traffic

In recent years it has been the tendency of both the United States and Canadian Customs to place their offices as close to the boundary as possible. This makes for convenience for those reporting, and undoubtedly protects the revenue to a considerable

This illustration shows the Customs office at Stanhope, Quebec, on the left, and the United States Customs office at Norton Mills, Vermont, on the right. Many tourists enter Canada at this point. The photograph was furnished by E. J. Struthers, Collector at Beebe Junction, Quebec.

extent. In the accompanying illustration it can be noted that the offices at Stanhope, Quebec, and Norton Mills, Vermont, are placed within a short distance of each other, the line post being just a few feet from the Canadian office. Attention is also drawn to the covered drive in front of the United States office. Similar covers have been erected recently at most of the Vermont boundary offices, and are appreciated by tourists whose baggage must be examined during the inclement weather.

Stanhope, Quebec, in the heart of the Eastern Townships, is on an important artery of tourist traffic, about ten miles south of Coaticook, Quebec, and at the junction of the main road to Canaan, and one to St. Johnsbury, Vermont. This latter road for the section to Island Pond, Vermont, is known and advertised as "The Roller Coaster Highway," and one who has travelled its well-kept length, with its dips, rises, and banked turns, well realizes that it is appropriately named.

It is also interesting to note that although the signpost on the road in the immediate foreground of the picture reads "Canaan 14 miles," it is necessary, when travelling this road, to enter Canada for a short distance, making a report at the Canadian office at Hereford Road, Quebec, en route. The nearest road entirely in the United States from this junction to Canaan would be about 50 miles. It is such cases, where it is practically compulsory for foreign traffic to pass through Canada, that makes the preparation of a Memorandum No. 2 (dealing with vehicular traffic) an interesting study.

WHERE LONG PACIFIC SURGES ROLL

Quatsino on Tip of Vancouver Island most Westerly Outport

(This entertaining article and the photographs were submitted by B. W. Leeson, Sub-Collector at the outport of Quatsino on Vancouver Island. As there is no immigration officer at Quatsino Mr. Leeson acts also in that capacity and on occasion performs the additional duties of Quarantine officer.)

The Customs outport of Quatsino is the most westerly in the Dominion, situated as it is with its nose sticking out in the Pacific on the northwesterly tip of Vancouver Island. The supervision of foreign vessels, mostly Japanese, calling for export cargo at the big mill at Port Alice, about twelve miles from Quatsino, is one of the duties attached to this office. A brief account of this work may interest officers at inland ports and readers of the REVIEW generally.

A raucous blast of a whistle in the distance is the sudden intimation to set off. A telephone message received a few hours previously had warned the officer to have his grip packed with a complete set of Customs and Immigration forms and other needed documents.

On the occasion in question it was 4 p.m. (sometimes it is 4 a.m., which is not quite so interesting) when the big Japanese freighter *Chok Maru* was blowing her whistle about two miles down the Sound from the Customs office at Quatsino. In this instance the vessel has steamed straight from Yokohama, picking up the pilot off Entrance Island at noon. The supercargo has come from Vancouver to meet the ship and has gone out on a local pilot boat with the pilot to go aboard. This *Maru*, meaning ship, belongs to a fleet of about thirty ships of the Yamechita Co., who maintain their own shipping office in Vancouver.

BOARDING THE SHIP

After pulling the Customs row-boat about three-quarters of a mile, we arrive alongside the "straight up in the air" mountain side of this big empty ship. The two slim ropes, with the little pieces of wood for steps, hanging down the side do not look overly inviting to say the least. The "grip," tied on to a rope that has been thrown down for the purpose, is hauled up after the row-boat has been tied to another that holds it to the ship,

View of the outport of Quatsino on the northwestern tip of Vancouver Island. Quatsino is the most westerly Customs outport in the Dominion. Photograph furnished by B. W. Leeson, Sub-Collector at Quatsino.

which is moving steadily through the water. The pilot on the bridge is not going to let his ship stop and lose steerage way for an ordinary Customs officer. With instructions to the man who has come out to take the Customs boat back to be sure and stand by till you get up and over the rail at the top, you gingerly tackle the "Jacob's lad-

der," as it is called. On your swinging way up you see a number of grinning Japs leaning over the rail above you, and the thought occurs that they are just waiting to see you drop off and make a splash for a little excitement.

After reaching the deck you are introduced to the courteous captain. The officers of these vessels are educated Japanese, speaking and writing the English language.

As the ship has received permission to come to this port without going to Quarantine first, the first question is regarding any illness on board. The master is found to have been on this coast before and is acquainted with the regulations, for he has the "list of the crew," Form 200, in duplicate, all filled out in fine handwriting. He also has the crew's tobaccos and cigarettes listed and brought into the cabin by the steward and made up into separate bundles for sealing. A small portion from each of these that the men ask for, for use during the few days in port is left out, and the balance packed into the locker and sealed. The list of liquor, as shown in the store list, already prepared, is next examined and the quantity the captain says will be required while in this port is also left out.

This vessel will probably be here two or three weeks, calling at different ports to make up her load of from eight to ten thousand tons. The whole liquor supply for the voyage is brought from Japan. All of this is finally locked up and sealed up in a small locker in the cabin. The food supply and other stores on the list are looked over for any quantities that appear more than required for the ship.

By the time these matters are settled the ship has made the other twelve miles and tied to the wharf.

The Captain is then instructed to not let any of his crew ashore without a written permit from himself. Instructions are given to put on the rat guards to prevent any Oriental rodents ashore. As the vessel is in ballast, with only stores and fuel, there is nothing further to do but keep an eye on her while in port.

MANY OFFICES CLOSED

Collectors Advised of Recent Changes Made

Collectors have been advised of the following changes in Customs offices:—

Malignant Cove, N.S., a Preventive Station under the survey of the port of Antigonish, N.S., closed on and after 1st June, 1928.

Lepreaux, N.B., a Preventive Station under the survey of the Port of Saint John, N.B., closed on and after 1st July, 1928.

St. Francois de Madawaska, N.B., a Preventive Station under the survey of the Port of Woodstock, N.B., closed, from and including 1st July, 1928.

Anderdon, Ont., a Preventive Station under the survey of the Port of Amherstburg, Ont., closed from and including 1st July, 1928.

Port Bickerton, N.S., a Preventive Station under the survey of the Port of Canso, N.S., closed on and after 31st July, 1928.

Meteghan, N.S., a Preventive Station under the survey of the Port of Weymouth, N.S., closed, on and after 1st August, 1928.

New London, P.E.I., a Preventive Station under the survey of the Port of Charlottetown, P.E. Island, closed, effective on and from 1st September, 1928.

Tidnish, N.S., a Preventive Station under the survey of the Port of Amherst, N.S., closed, to take effect on and after 1st October, 1928.

Pinhorn, Alta., a Customs-Excise outport and Warehousing Port under the survey of the Port of Lethbridge, Alta., closed, effective on and after 1st August, 1928.

Five Islands, N.S., a Preventive Station under the survey of the Port of Parrsboro, N.S., closed, to take effect on and after 1st October, 1928.

St. Jean Port Joli, Que., a Preventive Station under the survey of the Port of Quebec, closed, effective on and after 1st October, 1928.

L'Etete, N.B., a Preventive Station under the survey of the Port of Saint John, N.B., closed effective on and after 1st October, 1928.

Morisset Station, Que., a Preventive Station under the survey of the Port of Quebec, closed, effective on and after 1st October, 1928.

North Dock (Pelee Island), Ont., a Preventive Station under the survey of the Port of Amherstburg, Ont., closed, effective on and after 1st October, 1928.

White Point, N.S., a Preventive Station under the survey of the Port of Baddeck, N.S., closed, effective on and after 1st October, 1928.

EXCISE WORK AT PORT OF TORONTO

Brief Survey of Many Operations of Busy and Important Branch

AN important branch of the port of Toronto is that which deals with Excise matters. Its work is constantly expanding.

In connection with the collection of Excise duty there have been issued at Toronto 185 licenses, made up as follows:—Cigars 9; Tobacco 2; Distillers 1; Maltsters 2; Brewers 7; Malt Vinegar 1; Bonded Warehouses 12; Still Importers 7; Refiners 3; Compounders 1; Chemical Stills 35; and Bonded Manufacturers 104.

The licensed premises which require supervision are dealt with by 24 officers, of whom 9 are constantly employed at distillery work. Three officers look after the office work at the port, which includes the various ledgers, numbering entries, receiving cash, delivering excise stamps, issuing licenses, etc. The outside surveys are divided among 15 officers, each having supervision over those allotted by the Surveyor. This refers specially to the bonded warehouses and bonded manufacturers. These bonded manufacturers make pharmaceutical preparations, perfumes, extracts, vinegar, malt, collodion, soap, toilet preparations and photographic emulsions.

Two of the officers are assigned to the testing and weighing of all alcohol consigned to the various bonded manufacturers, thus ensuring that the alcohol has not been tampered with in transit, and also that the factory will be debited with the proper amount of duty on such spirit. When the duty on the alcohol has been paid, the licensee is permitted, under the supervision of an officer, to manufacture any of the articles for which he has obtained a license. These products, however, must be made according to certain recognized formulae, in conformity with formulae duly approved of by the Department.

In the case of perfumes, no perfumed spirit, the cost of which is less than $4.75 per Imperial Gallon, may be manufactured in bond, the duty on spirits for perfume being 75 cents per proof gallon, and not $2.40 as in the case of pharmaceuticals.

Officers' Duties

The Officers' duties are principally to see that all duties of Excise are collected and that the licensees properly observe the laws and regulations. In the case of the Bonded Warehouses, the officer has to note that the quantity of the goods are duly warehoused, and on a warrant being produced, release the goods designated thereon. In the manufacturing of other lines, such as soap, vinegar, etc., the officer has to supervise the denaturation of the alcohol by the addition of authorized denaturants.

Regarding Cigar and Tobacco factories, careful record is made of the raw leaf, also the number of cigars and the pounds of tobacco manufactured therefrom.

In the case of Breweries, the malt is weighed and placed in bond, that is, if the duty has not already been paid on the malt, and the officer subsequently releases the malt as per warrants, for brewing purposes. Monthly and annual reports are also required from the various licensees, thus making a further check of brewing operations according to the rules and regulations of the Excise Division of the Department.

George E. Dunbar is Chief Clerk of Excise at Toronto.

Sales Tax Branch

This branch has charge of the collection of taxes imposed by The Special War Revenue Act of 1915 and amendments thereto. These taxes may be divided as follows:—Transportation tax on railway tickets and telegrams; stamp tax on cheques, bills of exchange and transfers of stocks and bonds; excise tax on cigars, wine, beer, automobiles and matches; Sales Tax.

It is also the duty of this branch to interpret the Act and Regulations, bearing in mind departmental rulings, and advise taxpayers respecting the application of the taxes to their business. In many cases the firms are referred direct to the Department where the desired information may be obtained. In addition, the Department is informed by reports and letters of the standing of the 3,564 accounts, which are open in the seven ledgers.

The Sales and Excise Tax collections at Toronto average one million and a quarter dollars monthly and the licenses issued yearly, with certified copies sent to other ports, number about four thousand.

Between two and three thousand letters are despatched by the branch each month.

The staff to attend to the numerous details in reference to the collection of the above mentioned taxes consists of:—One head clerk, seven ledger keepers, one cashier computing clerk, three clerks, one cashier, two stenographers. E. J. Johnson is Head Clerk of the Sales Tax Branch, Toronto.

Dorchester, N.B., an Outport and Warehousing Port, under the survey of the Port of Moncton, N.B., closed, effective from and after 1st October, 1928.

Malpeque, P.E.I., a Preventive Station under the survey of the Port of Summerside, P.E.I., closed, effective on and after 31st October, 1928.

NEWS AND COMMENT

MONTREAL, P.Q.—Curious importations are often dealt with at the port of Montreal where ships swing in from the seven seas. The freighter *Carmia* of the Donaldson Line recently arrived there from Glasgow with a strange collection of beasts and birds. The small menagerie consisted of a large consignment of English pheasants, twenty grey-furred rabbits, Shetland ponies, Welsh ponies, and a number of Clydesdale horses. At Quebec the *Carmia* landed one hundred and forty small Shetland sheep and eighteen Ayrshire cattle.

The *Carmia* was formerly the SS. *Cassandra,* well-known in the St. Lawrence passenger trade.

ROCK ISLAND, P.Q.—On August 3, 1928, many of the staffs of the Canadian Customs and Immigration offices here, and the officers of the United States services at Derby Line, Vermont, together with other friends of Officers A. F. Holmes and E. G. Webb, attended a banquet tendered them on the occasion of their respective superannuation and transfer to the Port of Montreal. Officer Holmes entered the Customs service at Abercorn, Quebec, several years ago and was from the date of his transfer to Rock Island until his superannuation, employed at the freight office at Rock Island Station. Officer Webb was formerly on duty at the highway office.

The *Sherbrooke Daily Record* said recently: Customs officials at Rock Island are experiencing very busy times, owing to unusually heavy tourist traffic. Excellent reports are being given of the courtesy shown the public by the staff of this office.

PRINCE RUPERT, B.C.—The last grain vessel of the season has loaded a full cargo of grain at Prince Rupert, B.C., and sailed for British and continental ports. During the past season 27 vessels loaded cargoes of grain at this port for Great Britain, Portugal, Italy, Germany, Holland and Japan.

Total bushels of wheat loaded were 7,933,287 and 61,444 bushels of oats, making a total of 7,994,731 bushels of grain shipped during the past season. Prior to the season 1926-1927 no grain was shipped through this port.

On April 30, 1928, the Auxiliary schooner *Effie M. Morrissey* of St. Johns, Newfoundland, cleared from Prince Rupert, with the Stoll, McCracken Siberian Scientific Expedition, en route to the Siberian coasts. The vessel was in command of Captain Robert Bartlett, who was Admiral Peary's captain on his expedition when he reached the North Pole. The vessel is expected back at Prince Rupert in the late autumn.

BRANDON, MAN.—Thomas Coulter, Subcollector at the outport of Bannerman, has been granted leave of absence for four months previous to retirement under the Superannuation Act. He entered the Customs service in February, 1912. Mr. Coulter is a native of Beauharnois, Quebec. He came west with his father in 1878, settling in Wakopa, an old Hudson's Bay post, in southern Manitoba.

KITCHENER, ONT.—The Fairchild monoplane owned by the B. F. Goodrich Rubber Co., made its first trip into Canada a short time ago, from Akron, Ohio, via Toronto. It is expected in the future to make flights between Kitchener, the Canadian plant, and the parent plant in the United States.

WINNIPEG, MAN.—Thomas Fleming, Customs-Excise Computing Clerk, died here on May 31, 1928, aged 46 years. Deceased entered the Service in 1910 at Winnipeg, and was highly esteemed by the Staff of this port.

VANCOUVER, B.C.—The death occurred at Vancouver on August 29, 1928, of William John Bajus, who was for 32 years employed in the Customs service here. The late Mr. Bajus was born in Kingston, Ontario, coming to Vancouver in 1889. He was an officer on the old and well-known SS. *Premier* and entered the Customs service in 1891. At the time of his superannuation in 1923, Mr. Bajus held the rank of Senior Customs-Excise examiner and was a familiar figure for many years on the waterfront.

THE FAMILY ALBUM

George B. Fowler is the Divisional Chief, Customs-Excise Preventive Service, Ontario Division, which includes the Province of Ontario from the Quebec boundary to the Manitoba boundary.

Mr. Fowler entered the Department in August, 1912, and has been connected with the Preventive Service work since that date. On June 1, 1927, he was promoted to be Divisional Chief of the Ontario Division in view of his long experience in Preventive Service matters. At the time of his appointment he

was Acting Divisional Chief of the Quebec Division at Montreal. He has a staff of sixty-three officers and men located at strategic points throughout the province, and particularly along the boundary at all bridge-heads and ferry landings from Walkerville through to Sarnia. Special officers under Mr. Fowler are located at such points as Fort William, Port Arthur, Rainy River, Fort Frances and Sault Ste. Marie. Officers are located at Walkerville and Bridgeburg under District Chiefs, each in charge of a small group of special officers engaged on investigation work in their immediate districts.

Attached to the Divisional office at Toronto under Mr. Fowler is a special investigating staff dealing chiefly with cases of undervaluation, duplicate invoices, and hidden discounts.

SPIRITS AND TOBACCO

Comparative statement of Excise Duty collections during the months of August, 1927, and August, 1928, is as follows:—

August, 1928, spirits potable, $1,407,919; August, 1927, $1,404,602. August, 1928, spirits, non potable, $102,026; August, 1927, $109,650. August, 1928, malt, $494,842; August, 1927, $451,216. August, 1928, cigars, $52,663; August, 1927, $49,787. August, 1928, cigarettes, $2,616,823; August, 1927, $2,473,545. August, 1928, manufactured tobacco, $409,673; August, 1927, $432,387. August, 1928, foreign raw leaf tobacco, $641,617; August, 1927, $702,905. August, 1928, beer, $41,812; August, 1927, $22,239. August, 1928, licenses, $399; August, 1927, $273.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of August, 1927, and August, 1928, is as follows:—

August, 1928, tobacco, cut, 1,295,737 pounds; August, 1927, 1,313,852 pounds. August, 1928, tobacco, plug, 656,441½ pounds; August, 1927, 760,260 pounds. August, 1928, cigarettes, number 436,009,000; August, 1927, 412,165,150. August, 1928, cigars, number 17,610,315; August, 1927, 16,626,595. August, 1928, snuff, 96,457 pounds; August, 1927, 87,075 pounds. August, 1928, foreign raw leaf tobacco, 1,566,564 pounds; August, 1927, 1,718,685 pounds.

PREVENTIVE SERVICE SEIZURES

During the month of August, 1928, the Customs-Excise Preventive Service made 222 Customs, and 108 Excise seizures, a total of 330. By provinces the seizures were:—

Nova Scotia, 71 Customs, 18 Excise; New Brunswick, 4 Customs, 1 Excise; Prince Edward Island, 3 Customs, 1 Excise; Quebec, 32 Customs, 37 Excise; Ontario, 73 Customs, 18 Excise; Manitoba, 17 Customs, 8 Excise; Saskatchewan, 6 Customs, 19 Excise; Alberta, 1 Customs, 5 Excise; British Columbia, 15 Customs, 1 Excise.

In August, 1927, the total was 371, made up of Customs 267, Excise 104.

The collections at the Customs Express Branch of the port of Montreal for August, 1928, were very large. 17,634 packages were delivered, the duty collected being $302,164.03.

DEPARTMENTAL RULINGS

Pipe Threading and Cutting Machines and Tools, per illustrations, from the Toledo Pipe Threading Machine Co., Toledo, Ohio, viz,—Hand tools for threading and cutting pipe, tariff item 454a; Toledo Power Drive and Toledo No. 1000M Pipe Machine, tariff item 453; Toledo P.D. Threading Device No. 100. tariff item 453; Toledo Malleable Pipe Vises, Toledo Portable Work Benches and Toledo Vise Mounts, tariff item 454; Toledo Ratchet Boring Tool, tariff item 454a.

Wellsworth Lensometer, Jr., a combined optical and mathematical instrument. Tariff item 657.

Kingdon Patent Plucking Machine, for plucking fowl and automatically bagging the feathers. Tariff item 453.

Burton Recording Anemometer, for recording wind velocity. Tariff item 657.

Reed Air Filter Cells, per illustrations, from Reed Engineering Co., Inc., New York, N.Y. Tariff item 454.

Machinery for Fish Reduction Plant, purchased on and after 16th March, 1928, is held to be of a class or kind manufactured in Canada and not entitled to entry under tariff item 467 (a).

Nichols Herreshoff Mechanical Roasting Furnace, per illustration, for roasting ore, not entitled to entry under tariff item 462, but dutiable under tariff item 453.

Clamp Bolts, per sample, coated with cadmium. from Bourne-Fuller Co., Cleveland, O. Tariff item 412.

Toledo Universal Power Drive Helper. Tariff item 453.

"Steeldome" Box Toe Compound, per sample, from F. H. and H. S. Pechin, Ltd., Leicester, Eng. Tariff item 249.

Slatoplate Blackboard Material, per sample. Tariff item 199, when imported in commercial size pieces.

Mortemoth (Moth Killer), per sample, from the Mortemoth Co., Milwaukee, Wis. Tariff item 220 (a).

No-Moz (no moths) Fumigators, per sample, from Insect Products Co., Detroit, Mich., being in the form of saturated paper which is intended to be burned to cause fumes for the purpose of killing the Mediterranean flour moth. Tariff item 220 (a).

Kleanall, per sample, from D. H. Maguire & Co., Haverhill, Mass., imported in small size packages and used as a clothes washing compound and for other cleaning purposes. Tariff item 220 (a).

Mole Instant Window Cleaner, per sample, from Gold Dust Corp., Indianapolis, Ind. Tariff item 220 (b).

Cocomalt, per sample, from R. B. Davis Co., Hoboken, N.J. Tariff item 45.

Ethyl Abietate, per sample, from the Hercules Powder Co., Inc., Wilmington, Del. Tariff item 711.

Kozak Automatic Dry Wash, a polishing cloth, per sample. Tariff item 532.

Idico Products, per samples, from the Idico Corporation, New York, N.Y., viz.,—Idico Moth Fumigant Cones, Idico Filler and Idico Crystals. Tariff item 220 (a).

Corculaine, per sample, from the International Industrial Corporation, Ltd., and being in the form of thinly sliced cork. Tariff item 494.

Praying Shawl or Talis. Dutiable according to material.

Fresh Rabbit meat, not canned. Tariff item 9.

Glass Stoppers and Metal Screw Caps, when imported with empty glass bottles, with which they are to be used. Tariff item 326, the same as the bottles.

Articles imported from Cyprus, not entitled to the British Preferential Tariff but may receive the benefits of the most favoured nation treatment.

"Gasite," a household insecticide gas and deodorant, per sample, from the Bonide Chemical Co., Utica, N.Y. Tariff item 220 (a).

THE QUESTION BOX

Questions will be asked in one number of the Review and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

The following questions were asked in the September number of the *Review*:—

(1) What is the proper method of handling a circus, carnival, or similar show entering Canada?

(2) Is it possible for employees of the Department who have not already done so, to transfer to the Superannuation Act of 1924 from the Retirement Fund?

(3) Where a refund claim has been entered is it required that a perfecting entry be passed correcting the original entry, if said entry is in error to the extent of the refund claim?

(4) Who was the first Minister of Inland Revenue in the government of Sir Wilfrid Laurier?

The answers are:—

(1) See Circular 537-C and Appraisers' Bulletins 1914 and 3025.

(2) That opportunity has passed—see Circular 587-C.

(3) As a general rule a perfecting or an amending entry is not required to accompany a refund claim except in cases where such claim is in connection with a bill of sight entry.

(4) Sir Henri Joly de Lotbinière.

The following questions will be answered in the next number:—

(1) For what length of time did the late John McDougald hold the office of Commissioner of Customs? Was he at one time a member of Parliament?

(2) When was the Federal Income Tax Act passed?

(3) What are the instructions to officers of the Department with respect to disclosing information received from official sources?

(4) Is there any provision in Departmental regulations regarding free entry of trade catalogues and price lists sent by a merchant in a foreign country to a merchant in Canada?

Full Information Needed

The Collector at Port Hood, N.S., asks for an answer to this question in the *Review*.

A Canadian citizen goes to the United States where he remains for a year, returning to this country with a car he has owned for six months or longer. After being here a month he wishes to enter his car as settler's effects as he has decided to remain in Canada. He has complied with the regulations and apparently is willing to sign an oath to the effect that he is a permanent settler. Is this man entitled to settler's privileges?

Editor's Note.—It is not possible to answer a question of this kind without a full knowledge of all the facts and circumstances. Each case must be treated independently and on its merits, and when doubt exists it should be referred, with all available information regarding it, to the Department. Several letters of a like nature have been received from other ports but no general rule can be laid down.

Regarding Superannuation

Editor's Note.—In the September number a question was answered respecting proof of age for purposes of the Superannuation Act. The reply was kindly furnished by the Department of Finance. Now the question has been asked as to the course to be followed regarding proof of age in the event of there being no family Bible and no parent or older brother or sister living. On this being referred to the Department of Finance by the Editor, he received a courteous reply signed by Mr. R. B. Viets, Solicitor to the Treasury. Mr. Viets' letter reads:—

It is not possible to lay down a definite rule of procedure to cover such cases, which experience has shown to be extremely rare. We have not yet had a case where it has not been possible to ascertain the age. In a case where it is shown to the satisfaction of the Department that the general rule as to proof of age cannot possibly be followed, it would be necessary to make special investigation in order that the age might be established.

THE LETTER BAG

The National Revenue Review is issued on or about the fifteenth day of each month. Correspondence for the "Letter Bag" should reach the Editor not later than the last week of each month.

Address all communications to The Editor, National Revenue Review, Connaught Building, Ottawa.

Wants Procedure Altered

The following interesting suggestion is made by H. C. Manning, Customs-Excise Clerk, Revelstoke, B.C.:—

Those officers whose duty it is to draw up Postal, Express, and occasionally Baggage B-16's, especially those in the lower grade ports, have, no doubt, often wondered if improvement could be made in this method of reporting small collections.

Postal, Parcel and Express routine up to the point of B-16's moves along simple and concise lines, yet it will be found that sorting, examining, recording in the Parcels Received Register, clearing to the importer and reporting to the Department, consumes about twenty minutes for each parcel. It is evident, therefore, that any time-saving change in the routine as applied to reporting will be advantageous.

I would suggest a more simplified procedure as follows:—Revise parcel post and express registers for ports, to admit of carbon copies being taken. The certificate printed on the back of B-16's could in this case be printed on the face both of original and duplicate. As the sheets are completed—just as a page of the register is now—it could be removed along perforated lines, appraisal notes and invoices appended to it, totalled and certificated, and included in the returns to the Department in the usual manner. The only form change required would be the addition of a "Duty Paid" column: the receipt column would be an advantage rather than a drawback. In order to adopt this altered procedure to baggage it would be necessary to have a baggage delivery register, one on the line suggested. Outports will have to make their entries in triplicate for all three items, postal, express and baggage.

The principal argument against the foregoing suggestion will be that Department originals, with the under sides carbonized, as they will necessarily have to be, will not make for clean handling, and that carbon copies (retained by ports) are not as clear and easily read as ink work. That point is conceded, but in view of the time and work saved it would appear that the objections are outweighed.

Editor's Note.—Perhaps other officers will give their opinions regarding the practicability of Mr. Manning's suggestions.

From Penetanguishene

J. M. H. McGuire, Sub-Collector at Penetanguishene, Ontario, has communicated his views regarding the *Review* to the *Editor*. They are interesting. Mr. McGuire writes:—

The September number of the *National Revenue Review* marks the completion of the first year of its history. It has served a very useful purpose in giving to the different individual members of the service a knowledge of the problems to be solved by the various officers in their several localities and in the different ranks. It has shown what readiness is required of the officer to carry out his duties to the Department as well as his obligations to the public. It has enlarged the knowledge of those who care to study its pages closely and has been very helpful to me personally in the information given. The answers to the questions have cleared up more than one knotty problem. The knowledge of what others are doing ought to be an incentive to an officer to do better work.

I believe the whole service appreciates the action of the Minister of National Revenue in authorizing the publication of the *Review*. A word of appreciation from one of the humbler members of the staff, I trust, will not be out of place. I know that often men in public life do not get a word of encouragement or a recognition of their labours until it is too late.

We are all too ready to demand service as our right, without giving the kind word of appreciation for what is done.

One thing particularly commendable about the *Review* is that the language in which explanations are couched is plain and simple, and removed from the highly technical law expression. Many officers in the service have not the fine mental training in technical language that the more educated have. Therefore the language of the *Review* is the more intelligible because of its plainness of expression. There are many other excellent features. In the future it may be enlarged to meet the greater needs of the service, or give more space to those sections *Departmental Rulings* and the *Question Box* with its answers. There is a great future for it.

Editor's Note.—Thank you, Mr. McGuire. It is hoped with the co-operation of the staff of the three divisions to increase the usefulness of the *Review* by adding informative features from time to time.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

AUGUST—SEPTEMBER

ADDITIONS

Nova Scotia

Amherst (Tidnish): Mrs. Ida Read, Acting Customs Excise Enforcement Officer;
(Wallace): L. H. Betts, Acting Customs Excise Enforcement Officer.

Halifax: L. F. Hawes, Messenger.

Lockeport: W. D. Sutherland, O.A.S., Collector of Customs and Excise, Limited Service.

Prince Edward Island

Charlottetown (Souris): J. R. St. John, Sub-Collector of Customs and Excise, Limited Service.
(Stanley Bridge): John McLeod, Acting Customs Excise Enforcement Officer.

New Brunswick

Woodstock: R. J. Hale, Customs Excise Examiner.

Quebec

Montreal: J. A. H. A. Taupier, Customs Guard.

Quebec (Amherst Harbour, Magdalen Islands): A. J. Gaudet, Acting Customs Excise Enforcement Officer.
(Trois Pistoles): W. R. Lindsay, Acting Customs Excise Enforcement Officer.

St. Armand (Pigeon Hill): Wilfrid Gelineau, Customs Excise Enforcement Officer.
(Thetford Mines): L. P. Blais, Customs Excise Examiner, Grade 1 Outport.

Ontario

Amherstburg: L. P. Darragh, Customs Excise Clerk.

Gananoque (Rockport): D. F. Armstrong, Customs Excise Examiner, Limited Service.

Toronto: H. Doeg, O.A.S., Customs Truckman; Miss M. I. Roughley, Typist, Grade 2.
(West Toronto): Oliver Tucker, O.A.S., Customs Excise Clerk.

Windsor (Walkerville): J. L. McMullen, Customs Excise Examiner.

Manitoba

Emerson: L. B. Ashby, Customs Excise Examiner.

Winnipeg: Raymond Bernier, John A. Gaunt, Customs Truckmen.

Saskatchewan

Moose Jaw: F. R. Duckworth, O.A.S., Customs Excise Clerk.
(Bengough): Constable D. McCombe, Acting Customs Excise Enforcement Officer.

British Columbia

Vancouver: T. McGuire, O.A.S., Clerk, Grade 1; J. A. McLeod, Douglas Sharp, Stenographers, Grade 2.

Preventive Service

Frank Corby, Customs Excise Enforcement Officer; Emerson Croft, Master, Patrol Boat "0-28"; H. J. Dalton, Clerk, Grade 1; M. P. L. Delaney, E. J. DesRosiers, T. J. Dinsmore, F. T. Evens, Harry Fielder, W. H. Foskett, Customs Excise Enforcement Officers; Miss M. G. Fultz, Stenographer; W. M. Jennings, Customs Excise Enforcement Officer; Miss C. M. Jones, Stenographer, Grade 2; Wm. Lambert, B. T. Saunders, H. A. Scrivner, Corporal John Small, Moses Smith, William Standige, W. R. Stevens, A. J. Stretton, T. W. V. Terndrup, George Watson, W. H. Williams, R. M. Wood, Customs Excise Enforcement Officers.

Inspection

Nathan Backman, Customs Excise Enforcement Officer.

ADMINISTRATIVE

Miss Marjorie Howell, Miss Helen M. McKenna, Stenographers, Grade 2; A. J. Paquette, Clerk, Grade 2.

DEDUCTIONS

NOVA SCOTIA

AMHERST: S. O. Bryenton, Customs Excise Clerk.
MIDDLETON (Springfield): I. W. Roop, Sub-Collector of Customs and Excise, Limited Service.

NEW BRUNSWICK

ST. JOHN (L'Etete): N. McMahon, Customs Excise Enforcement Officer.
ST. STEPHEN: T. M. Vanstone, Customs Excise Examiner.

QUEBEC

QUEBEC (Amherst Harbour, Magdalen Islands): E. H. Painchaud, Customs Excise Enforcement Officer.
(St. Jean Port Joli): G. Leclerc, Customs Excise Enforcement Officer.
(Trois Pistoles): Cirice Lebel, Sub-Collector of Customs and Excise, Limited Service.
ST. JOHNS (Lacolle): V. M. Hebert, Customs Excise Examiner.
(Lepreaux): J. E. Haggerty, Customs Excise Enforcement Officer.
SHERBROOKE (Thetford Mines): P. E. Lafontaine, Customs Excise Examiner, Grade 1 Outport.
SUTTON (Abercorn): Clark Hall, Customs Excise Examiner.

ONTARIO

BRIDGEBURG: J. W. Murphy, Customs Excise Examiner.
NORTH BAY (Timagami): S. Connelly, Customs Excise Enforcement Officer.
ORILLIA (Lake Joseph): John Hudson, Customs Excise Enforcement Officer.
PARRY SOUND (Depot Harbour): S. A. Osborne, Customs Excise Examiner, Grade 1 Outport.
SAULT STE MARIE (Spragge): R. F. Grimes, Customs Excise Enforcement Officer.

SASKATCHEWAN

MOOSE JAW: Wm. Gaskell, Customs Excise Clerk.

BRITISH COLUMBIA

PRINCE RUPERT: Robert Irvine, Customs Excise Enforcement Officer.

PREVENTIVE SERVICE

H. U. Banks, Clerk; P. Z. Beaudin, Special Customs Excise Enforcement Officer; Mrs. G. Conrod, Stenographer; Miss M. T. Delorme, Stenographer; J. L. Dorion, E. Ganthier, Customs Excise Enforcement Officers; M. F. Greville, G. E. Hivon, W. Jollymore, J. C. E. Lagace, Special Customs Excise Enforcement Officers; Miss H. Marshall, Stenographer; T. C. McKinnon, Customs Excise Enforcement Officer; F. J. Pelletier, Special Customs Excise Enforcement Officer; A. J. Poirier, Customs Excise Enforcement Officer; H. E. Spindler, Special Customs Excise Enforcement Officer; Miss E. Williamson, Stenographer, Grade 2.

ADMINISTRATIVE

E. E. Wild, Messenger, T. E. Dunsmore, Secretary to Executive.

PROMOTIONS

NOVA SCOTIA

HALIFAX: J. M. Rutherford, from Customs Excise Clerk (Relieving) to Senior Customs Excise Clerk.

QUEBEC

MONTREAL: Samuel Orrell, from Customs Excise Clerk to Principal Clerk.
QUEBEC: P. H. L'Heureux, from Customs Excise Clerk to Customs Excise Clerk (Relieving).

ONTARIO

OTTAWA: John E. Donovan, from Express and Postal Computing Clerk to Customs Excise Cashier.
TORONTO: R. Addison, from Customs Excise Clerk to Cashier and Computing Clerk; A. H. Smith, from Computing Clerk to Customs Excise Cashier, Grade 8.
WINDSOR: E. E. Westfield, from Customs Excise Examiner to Computing Clerk;
(Walkerville): E. A. P. Wilkie, from Customs Excise Examiner to Special Exciseman, Grade 1.

ALBERTA

CALGARY: A. McDonald, from Customs Excise Excise Examiner to Customs Warehouse Keeper.

BRITISH COLUMBIA

VANCOUVER: J. W. Smedley, from Messenger to Customs Guard. G. C. Walker, from Messenger to Customs Truckman.

ADMINISTRATIVE

P. McGauvran, from Clerk, Grade 2 to Clerk, Grade 3.

TRANSFERS

G. C. Aldridge, from Customs Excise Enforcement Officer, Bengough, Sask., to Customs Excise Enforcement Officer, Preventive Service.
W. R. J. Dand, from Post Office Department to Sub-Collector of Customs and Excise, Limited Service, West Poplar River, Sask.
D. P. Simpson, from the Department of Public Works to Sub-Collector of Customs and Excise, Limited Service, Osoyoos, B.C.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF SEPTEMBER, 1927 AND 1928

——	1927	1928	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	13,782,709 74	16,435,411 75		
Less Refunds and Drawbacks	1,326,336 25	1,056,510 16		
Net	12,456,373 49	15,378,901 59		2,922,528 10
Excise Taxes	7,616,563 97	6,686,557 95		
Less Refunds and Drawbacks	162,290 04	68,841 66		
Net	7,454,273 93	6,617,716 29	836,557 64	
Excise Duties	5,228,069 76	5,658,838 60		
Less Refunds and Drawbacks	30,283 56	51,881 78		
Net	5,197,786 20	5,606,956 82		409,170 62
Sundry Collections	141,534 04	90,367 40		
Less Refunds and Drawbacks	491 66	Nil		
Net	141,042 38	90,367 40	70,674 98	
Net Totals	25,249,476 00	27,693,942 10	887,232 62	3,331,698 72
Net Increase				2,444,466 10

TOTALS FOR SIX MONTHS

——	1927	1928	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	85,720,430 17	98,221,530 01		
Less Refunds and Drawbacks	7,580,556 24	6,225,040 16		
Net	78,139,873 93	91,996,489 85		13,856,615 92
Excise Taxes	46,071,749 88	39,136,181 88		
Less Refunds and Drawbacks	729,820 34	460,486 88		
Net	45,341,929 54	38,675,695 00	6,666,234 54	
Excise Duties	29,098,301 27	31,957,679 25		
Less Refunds and Drawbacks	387,437 83	371,229 61		
Net	28,710,863 44	31,586,449 64		2,875,586 20
Sundry Collections	738,917 47	620,671 26		
Less Refunds and Drawbacks	556 76	10 06		
Net	738,360 71	620,661 20	117,699 51	
Net Totals	152,931,027 62	162,879,295 69	6,783,934 05	16,732,202 12
Net Increase				9,948,268 07

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF SEPTEMBER, 1927 AND SEPTEMBER, 1928

——	September, 1927	September, 1928	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	3,243,808 97	1,892,135 32	1,351,673 65	

TOTALS FOR SIX MONTHS

——	1927-1928	1928-1929	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	48,247,793 76	52,972,358 72		4,724,564 96

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF SEPTEMBER, 1927 AND 1928, AND THE SIX MONTHS ENDED SEPTEMBER, 1927 AND 1928

	September, 1927		September, 1928	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	.....	97,412,316	.....	109,828,366
Total Exports (Foreign Produce)	.....	1,922,314	.....	2,027,388
PRINCIPAL ITEMS OF EXPORTS—				
Wheat ..... Bush.	14,070,866	19,798,318	26,922,776	32,277,858
Newsprint ..... Cwt.	3,377,105	11,054,318	3,416,805	10,752,406
Planks and boards ..... M. ft.	187,856	5,236,919	140,289	3,994,332
Wood pulp ..... Cwt.	1,642,284	4,074,215	1,344,400	3,568,494
Wheat flour ..... Brl.	677,330	4,648,879	889,775	5,201,748
Fish ..... Cwt.	327,241	3,174,568	470,008	3,350,258
Cheese ..... Cwt.	190,398	3,887,836	171,234	3,928,134
Automobiles and parts ..... $	.....	2,489,503	.....	3,774,655
Furs ..... $	.....	1,762,256	.....	1,819,507
Meats ..... Cwt.	137,692	2,209,596	111,429	2,104,198
Imports entered for Consumption.—Free goods	.....	33,851,066	.....	38,379,672
Imports entered for Consumption—Dutiable goods	.....	57,951,711	.....	67,367,864
Total Imports entered for Consumption ...	.....	91,802,777	.....	105,747,536

	Six months ended September, 1927		Six months ended September, 1928	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	.....	562,822,559	.....	631,969,913
Total Exports (Foreign Produce)	.....	10,140,896	.....	10,906,864
PRINCIPAL ITEMS OF EXPORTS:—				
Wheat ..... Bush.	97,631,016	137,999,535	145,008,200	188,872,257
Newsprint ..... Cwt.	18,107,605	59,232,966	20,519,402	65,733,037
Planks and boards ..... M. ft.	1,154,416	32,057,920	911,101	25,136,688
Wood pulp ..... Cwt.	9,137,880	24,019,020	8,268,611	21,845,952
Wheat flour ..... Brl.	3,706,609	24,606,661	4,808,479	29,631,354
Fish ..... Cwt.	1,255,535	15,147,141	1,585,677	14,922,863
Cheese ..... Cwt.	548,360	10,589,496	643,833	14,208,699
Automobiles and parts ..... $	.....	14,554,967	.....	18,601,988
Furs ..... $	.....	11,866,509	.....	10,318,900
Meats ..... Cwt.	709,191	12,386,662	581,759	10,582,123
Imports entered for Consumption—Free goods	.....	194,932,881	.....	217,881,084
Imports entered for Consumption—Dutiable goods	.....	356,545,136	.....	408,221,928
Total Imports entered for Consumption ...	.....	551,478,017	.....	626,103,012

A WORD OF PRAISE

AN interesting letter has been received by the *Review* from Rev. O. F. Hodgson, of the Upper Stikine Mission, Telegraph Creek, British Columbia. Mr. Hodgson is a retired Commander of the Royal Navy, and has some nice things to say about the courtesy extended by Customs officers with whom he has been brought into contact over an extended period. Mr. Hodgson says, in part:—

In the June edition of the *National Revenue Review* reference was made to courtesy on the part of Customs officers appreciated by a visitor from the United States. Permit me to add my tribute. I first came to Canada in 1900 to join one of Her Majesty's ships at Esquimalt and was during my naval service ten years on this coast before retiring after the war and coming west to live. I have crossed the continent many times and always met with the greatest courtesy and consideration from Customs officers. In my opinion the Department is to be congratulated on the general loyalty and proficiency of its staff.

Printed by F. A. ACLAND, King's Printer, Ottawa, Canada

The National Revenue Review

Connaught Building Ottawa. Headquarters of the National Revenue Department

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November, 1928

Vol. II — No. 2

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
THE HONOURABLE W. D. EULER, P.C., M.P.

Minister's Secretaries { WM. IDE.
DAVID SIM.

Commissioner of Customs, R. W. BREADNER.
Commissioner of Excise, G. W. TAYLOR.
Commissioner of Income Tax, C. S. WALTERS.
Assistant Commissioner of Customs, C. P. BLAIR.

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G. W. TAYLOR, Commissioner of Excise.
C. S. WALTERS, Commissioner of Income Tax.
C. P. BLAIR, Assistant Commissioner of Customs.
J. A. RUSSELL, Commissioner of Tariff.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. II OTTAWA, NOVEMBER, 1928 No. 2

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

IN THIS ISSUE

Rich Find Of Smuggled Rum
Two thousand gallons buried on beach

Tourist Tide At Border Cities
Busy season at Windsor and Walkerville

Shipping Summary At Montreal
Arrivals from sea show increase

Fifty-two Years in Service
Retirement of veteran Excise officer

Collection of Income Tax
Figures of revenue by districts

Revenue and Trade
Facts and figures for October

News and Comment
Interesting Items from many points

Question Box, Letter Bag, Departmental Rulings and Usual Features

Forging Ahead

DURING the fiscal year ended 31st March, 1928, the Department of National Revenue collected over eighty-eight per centum of the total revenue of the Dominion, or approximately a million and a quarter dollars on each business day during which its offices were open throughout the year. The total revenue collected by the three Divisions of the Department was $381,561,341, made up as follows:—

Customs, Duty, $171,872,741; Excise, $151,728,045; (Duty $58,062,085, Taxes $93,665,960), Income Tax, taxes, $56,571,047; Sundry Collections (Net), $1,389,508.

The net debt of the Dominion on the 31st March, 1914, was $335,996,850, and the total revenue for the fiscal year 1913-14 was $163,174,394.

The Department, therefore, collected during 1927-28 over $45,000,000 in excess of the total net indebtedness of Canada on 31st March, 1914, and considerably more than double the revenue collected in the fiscal year 1913-14.

A Mark of Distinction

MANY inquiries have been made regarding the significance of the letters O.A.S., appearing after the names of certain appointees to the National Revenue service, which appear each month in the *Just Among Ourselves* department of the REVIEW. O.A.S. is a mark of distinction and is used to denote those with *Overseas Active Service.*

Santa Claus in the Air

IT is perhaps a trifle early to mention *Santa Claus*, although he is undoubtedly very much in the minds of the little folk of Canada as soon as the chilly winds of early winter whistle through the bare branches of the trees. The jolly old fellow appears to be falling a victim to modern ways, and is seriously considering abandoning his time-honoured sleigh and gallant reindeer for less romantic and more up-to-date methods of travel. The aeroplane has caught his fancy and the old chap is apparently quite up in the air about it. Recently a letter reached the Department from an enterprising store in a thriving Ontario city, asking for permission to use an airship for the purpose of bringing *Santa Claus*, and landing him from the skies as a special treat for the children. And so the wheels of progress turn. The old fashioned jingle of the sleigh bells as *Santa* urges *Donner* and *Blitzen, Dancer* and *Prancer* and the other fleet reindeer over the snow-clad hills straight from the North Pole will give place to the roar of the propeller, and the old red-cheeked chap with his bundle of toys is to glide earthwards in real modern style. But there was something appealing about the sight of little children in those more prosaic days, gathered round the fireside on Christmas Eve, singing the song that is apparently now subject to revision:—

Santa Claus comes here from Skyland,
Wondrous Toyland, happy Joyland,
Santa Claus comes here from Skyland,
On his sleigh, with eight reindeer.

R. B. McDougald Resigns

ON November 1, 1928, R. B. McDougald, of the Ottawa headquarters staff, Inspector in charge of Accommodation and Equipment, resigned to accept an executive position with the Detroit International Bridge Company. Mr. McDougald, who is a son of the late John McDougald, C.M.G., for twenty-three years Commissioner of Customs, joined the Department in 1912 and in addition to his other duties acted as Secretary of the Board of Customs for a number of years. His work brought him into contact with Collectors and other officers at outside ports and outports and he is well-known and highly esteemed.

On the eve of his departure from the Department Mr. McDougald was called to the office of the Commissioner of Customs where, in the presence of many of the headquarters staff, Mr. R. W. Breadner expressed the regret of all that Mr. McDougald was leaving the service. On behalf of Mr. McDougald's many friends and associates in the Department Mr. Geo. W. Taylor, Commissioner of Excise, presented him with a fitted travelling bag and a set of pipes and conveyed the good wishes of the staff for his future success. Mr. McDougald will reside in Windsor, Ontario.

Canning Companies Notified

BY letter dated August 17, the Department notified canning companies as follows:—

It has been brought to the attention of the Department that certain canners enter into contracts with their customers, such contracts providing that payment in full be made within a specified time for all unshipped orders of canned goods as of a given date. These goods are billed on regular invoice forms at a definite price, but are referred to as G.I.N.D. (Goods invoiced not delivered) invoices and certain canners have regarded the sale as taking place only when the goods are finally shipped from their warehouses and not from the date of original invoicing and sale.

The Department desires to notify you that in future the tax will be held to apply on these contracts and invoices on the date of original invoicing, as it is held that the sale is then consummated and that it is not necessary that the goods be delivered in order to complete the sale.

Tigers, Leopards and Orang-Outangs

OCCASIONALLY when ships swing in from sea they bring strange things in their holds. At Halifax not long ago the *City of Hereford*, of the Hall line, arrived from Calcutta and Colombo with tea, cocoanuts, rice, gunnies and other East Indian cargo. Imagine the surprise of a Customs examiner when he asked a passenger the usual questions as to anything to be declared and received the reply "Oh, yes, I have two tigers, two leopards, two orang-outangs and one hundred and two monkeys." To the relief of the officer the owner of these unusual importations volunteered the information that the tigers were quite tame and he had been in the habit of strolling about the streets of Calcutta with them attached to a chain. That was a comfortable assurance at any rate. The leopards apparently were not quite so domesticated as the tigers, and no certificate was given as to their playful ways, but on the other hand the orang-outangs were so kittenish and full of fun that their owner was confident they would make splendid pets. So the next time Tommy wants a Boston bull pup for a companion Daddy may answer, "How would you like a nice orang-outang? They are the proper thing just now." The tigers were destined for a circus, the leopards for a zoo, whilst the monkeys were said to be for mysterious uses in hospitals. The Halifax officer might be pardoned if he refused to examine too closely these strange creatures notwithstanding their alleged good characters. Tigers, tame or wild, to say nothing of leopards and orang-outangs are fortunately not to be met with every day in the discharge of one's duties at the Halifax docks.

The Late R. R. Farrow

(The following appreciation of the late R. R. Farrow, written by the *Editor* of the Review, appeared on the Editorial page of the *Ottawa Journal* in the issue of October 6, 1928.)

"I am very tired."

With this whisper on his lips R. R. Farrow drifted quietly into the unknown on the night of October the second, and the final chapter of his career—a career which was one of the romances of the Civil Service—was brought to an end. He faced Death as he faced Life, smiling and unafraid.

To thousands, not only in Ottawa but throughout the country, R. R. Farrow was a familiar figure. He grew up with the Customs Department, joining it in a very humble capacity of junior clerk and leaving it forty-two years later with the rank of Deputy Minister. This stripling from Huron County, which his father once represented in the House of Commons, entered the service determined to get on. Hours of work meant nothing to him. The light in his room in the old quarters of the West Block frequently burned until midnight and a young man might have been seen poring over accounts and delving into files. This aptitude for concentration and determination to succeed forced him up. He became Assistant Accountant, Chief Accountant, Assistant Commissioner, and Commissioner, then the rank of Commissioner was dropped and that of Deputy Minister substituted. His grasp of Departmental affairs was all-embracing, a fact which may be attributed to the hard plugging of his earlier years:—

> For he while his companions slept
> Was toiling upward through the night.

Promotion did not spoil R. R. Farrow. He had the faculty of making friendships and what is more difficult, of retaining them. When he reached the highest post in the Department he was a keen disciplinarian, impatient at times of lack of prompt appreciation of points obvious to him by subordinate officers, but at the bottom there was a kindliness and gentleness which took the sting from the barb. His brain was swift in its processes; he saw the weak points of a proposal instantly and he was a student of human nature. His relations with the staff of the Department were marked always by kindly appreciation on the one side and an unswerving loyalty on the other.

R. R. Farrow was a stalwart Britisher. His forbears were Lincolnshire men and when the writer, who has known him intimately for a quarter of a century, joined him in England in 1913 on the occasion of the visit of the Canadian Lawn Bowling Team, it was a great privilege to slip away and see the old places and spots in the fen country where his father spent his boyhood. We visited old churches where *Cromwell* used to quarter his men and stable his horses when he marched down the valley of the Nen, and saw the broken gargoyles and carvings which the *Roundheads* had mutilated. He loved the land of his fathers.

And now he is gone and there is a sense of something that was fine and broad missing from the life of the Department. His friendships were many, his enemies few. It may not be known generally that he was a great student. He had a well selected library and a well stored mind. To him books were more important than bowls in his leisure moments, and he had a keen appreciation of the things of life which made for culture and refinement. Of him it may be truly said that throughout his long career he was under the tongue of good report, and the *Great Architect* may find his talents well employed.

INCOME TAX REVENUE BY DISTRICTS

The following is a comparative statement of Income Tax revenue by districts, received during the first seven months of the fiscal year ending October, 1927 and 1928. Decreases are marked *.

	1927-1928	1928-1929	Increase or Decrease
Halifax	479,789 80	531,143 14	51,353 34
St. John	508,890 10	484,669 31	*24,220 79
Quebec	1,178,114 61	1,042,219 13	*135,895 48
Montreal	15,022,966 42	17,202,692 50	2,179,726 08
Ottawa	2,319,386 37	2,207,567 29	*111,819 08
Kingston	332,566 64	404,655 78	72,089 14
Belleville	239,562 46	316,354 52	76,792 06
Toronto	11,479,137 68	14,678,897 22	3,199,759 54
Hamilton	3,553,456 01	4,211,490 78	658,034 77
London	4,650,275 72	3,965,475 08	*684,800 64
Fort William	276,367 42	343,889 84	67,522 42
Winnipeg	2,556,636 91	2,914,222 18	357,585 27
Regina	611,216 53	545,921 54	*65,294 99
Saskatoon	....	161,138 59	161,138 59
Prince Albert	50,659 17	42,806 72	*7,852 45
Calgary	1,112,981 59	846,320 90	*266,660 69
Edmonton	....	346,620 63	346,620 63
Vancouver	5,227,268 27	3,830,475 58	*1,396,792 69
Yukon	21,477 17	27,360 39	5,883 22
Excise Division	....	3,586 86	3,586 86
Total	49,620,752 87	54,107,507 98	4,486,755 11

OPENED AND CLOSED

Collectors have been advised of the following changes in the list of ports, outports and Preventive stations, effective on the date indicated hereunder:—

Queenston Bridge, Ont., an outport and warehousing port under the survey of the port of Niagara Falls, Ontario, closed, effective on and after 1st October, 1928.

Hebertville, Que., an outport and warehousing port under the survey of the port of Chicoutimi, Quebec, closed, effective on and after 1st October, 1928.

Jonquiere, Que., an outport and warehousing port under the survey of the port of Chicoutimi, Quebec, closed, effective on and after 1st October, 1928.

Chambord Junction, established as a Customs-Excise outport and warehousing port under the survey of the port of Quebec, Que., effective on and after 1st October, 1928.

Sault au Mouton, Que., a Customs Excise Preventive Station under the survey of the Port of Quebec, closed, effective from and after the 1st November, 1928.

Les Escoumains, Que., a Customs Excise Preventive Station under the survey of the Port of Quebec, closed, effective from and after the 1st November, 1928.

Spencer's Island, N.S., a Customs Excise Preventive Station under the survey of the Port of Parrsboro, N.S., closed, effective from and after the 31st October, 1928.

Miminegash, P.E.I., a Customs Excise Preventive Station under the survey of the Port of Summerside, P.E.I., closed, effective from and after the 31st October, 1928.

HERE AND THERE

Those who find the daily task monotonous and irksome, and advancement tardy, are reminded that there was a river of difficulty between *Benjamin Franklin,* with a loaf of bread under his arm, trudging along the streets of Philadelphia, and *Benjamin Franklin* the philosopher, outside Boston, playing kite with a thunderstorm. An indolent person was cured of his indolence by looking out of the window at night into another window, and seeing a man turn off one sheet after another of writing paper until almost daybreak. Who was it that wrote until the morning? It was Walter Scott. Who was it that looked at him from the opposite window? It was *Lockhart,* afterwards his illustrious biographer. It is push and struggle and drive. There are mountains to scale and rivers to ford, and there has been struggle for everybody that gained anything for themselves, or anything for the world.

Typographical errors are to be found in the best regulated family journals as the *Editor* of the Review knows by reason of long experience. A typical example came to his notice recently and is given here:—

The flower show had been a great success, and a few evenings later Mr. Blank, who had performed the opening ceremony, was reading the local paper's report of it to his wife.

Presently he stopped reading, his justifiable pride turning to anger. Snatching up his stick, he rushed from the room. Amazed, his wife picked up the newspaper to ascertain the reason of her spouse's fury.

She read: "As Mr. Blank mounted the platform, all eyes were fixed on the large red 'nose' he displayed. Only years of patient cultivation could have produced an object of such brilliance."

Now and then the *Editor* finds in his correspondence a letter from some friend in the service containing a contribution for the *Here and There* column. These are appreciated as a little laughter now and then is relished by the best of men. One of these contributors tells the story of the rector who, going up the steps of his church to conduct the service, was stopped by a stately and near-sighted old lady in difficulties with her breathing. "Pardon me," she said, "but would you do me the favour of assisting me up the steps." "Certainly, madam," assented the rector, giving her his arm. They reached the door, when the old lady, pausing for a moment's rest, said: "Pardon me once more, but do you happen to know who is preaching this morning?" "The rector, madam," was the reply. "Oh!" she said, "then might I beg you to do me another favour?" "Certainly," replied the rector, "What else can I do for you?" "Would you," said the old lady, "be so good as to assist me down the steps again."

The word *tariff* is a very familiar one to National Revenue officers. It is traced from *Tarifa,* a Moorish name for a fortress on the Spanish promontory running into the Strait of Gibraltar, commanding the entrance to the Mediterranean Sea. From this *Tarifa* the Moors, during their domination of Spain, were accustomed to watch merchant ships passing into or out from the Mediterranean and to sally forth to levy duty on merchandise carried by the ships. It was from this practice that the application of the word *tariff,* as now used, arose.

Toronto, Ont.—The new quarters of the Canadian National Express in the Canadian Rail and Harbour Terminals Building are now occupied, and a pleasant change in working conditions thereby effected. The staff is now at work on one floor and the air and light facilities are excellent.

"Vebol", per sample, manufactured by Messrs. Jas. Crosfield & Sons Limited, Liverpool, Eng. Tariff item 711.

RICH FIND OF SMUGGLED RUM

Two Thousand Gallons Found Buried on the Seashore

THE picturesque flat lands that skirt Three Fathom Harbour and the pastoral scene of Lawrencetown on the eastern section of Halifax County have yielded up to the Preventive officers of that district the richest find of smuggled rum that Nova Scotia has seen for a long time. For three hectic days the search for smuggled demarara or other contrabands was kept up following information received of liquor being landed by boats in that vicinity. Upwards of two thousand gallons of Black Diamond Demarara rum were seized in one day, the retail value of which would place this seizure higher than any made by shore officers in the Maritime provinces in years.

This illustration shows a portion of the 133 kegs of rum, each containing five gallons, found buried on the beach at Three Fathom Harbour, Nova Scotia, by officers of the Preventive Service.

Three Fathom Harbour bores into the shoreline of Halifax County in a great gap that opens miles of beach and dozens of half-hidden but easily navigated coves and inlets. The shores are practically deserted and the beaches little used because they are of rough and broken stones and pebbles, very uncomfortable to travel upon. A comparatively large boat can run up and nose this beach, however, and there are no dangerous shoals or reefs. A few miles away the great Atlantic heaves restlessly, and schooners drift across the skyline, some of which may carry contraband, others engaged in fishing or trading between ports. Three Fathom Harbour is little more than an hour's drive from Halifax.

Preventive officers located the first one hundred gallons of rum hidden in a cleverly designed *cache* on the beach. Five pits were located. This naturally spurred the officers on and they patrolled the shore armed with long steel bars. They investigated every few feet of the rough surface until all five *caches* were found, some of which had been used but were empty. Two contained the barrels of rum mentioned above.

These pits were dug deep into the beach and carefully timbered. They measured five feet deep by twelve feet square. The *caches* were cleverly concealed and in each case were very evidently carefully prepared. So well were they timbered that they were practically water-tight and covered with the pebbles and stones and sea-weed so that it entailed a great deal of examination and probing with the steel bars to find them. All the *caches* were about one hundred feet from the waterline mark. They had one other point in common; they were all situated in places well nigh inaccessible.

SMART SEIZURE AT HALIFAX

Another large seizure of liquor was made recently at night by the Halifax harbour boat *Customs A*, H. D. Pugh, Acting Master, while patrolling the Eastern passage, about four miles from the city. The haul consisted of one motor boat and dory, 115 five-gallon kegs of rum and one ten-gallon keg bearing the mysterious mark "colouring."

The searchlight of the *Customs A* picked up the motor boat about two hundred yards from the shore. The dory was being used to convey the contraband cargo from the motor boat. At the time of seizure 25 kegs of rum were found in the dory and the balance was in the motor boat. The owner of the motor

This illustration shows a portion of the 115 five-gallon kegs of rum seized by the Halifax Harbour Boat, *Customs A*, H. D. Pugh, Acting Master, at Halifax.

boat, dory and rum, is unknown, and has not so far put in an appearance.

Besides Captain Pugh and Engineer Bateman, the other members of the crew of the *Customs A* are William Zinck, T. Scanlon and Alex. Garrison.

MANY SEIZURES MADE

During the month of September, 1928, 170 Customs and 91 Excise Seizures were made by the Customs-Excise Preventive Service. In September, 1927, 323 Customs and 97 Excise seizures were made. By provinces the seizures for September, 1928, were:—

Nova Scotia, Customs 39, Excise 6; New Brunswick, Customs 9, Excise nil; Prince Edward Island, Customs 7, Excise 4; Quebec, Customs 24, Excise 23; Ontario, Customs 55, Excise 11; Manitoba, Customs 11, Excise 8; Saskatchewan, Customs 5, Excise 27; Alberta, Customs 4, Excise 4; British Columbia, Customs 6, Excise nil; Headquarters (Ottawa) District, Customs 10, Excise 8

INWARDS REPORTS OF VESSELS

A Memorandum has been issued to Collectors of National Revenue regarding reports inwards of vessels and all merchandise thereon. The Memorandum contains extracts from the Customs Act, Section 11, Section 12, and Section 111, and the following instructions:—

Note that all merchandise on the vessel whether the property of importer, consumer, passenger, officers or members of the crew, and whether to be landed or not, must be included in the master's report, and if not reported are deemed to have been imported without report and are subject to forfeiture, and the parties so importing are subject to penalties as provided for smuggling. The master of the vessel becomes subject to a penalty for lack of report or untrue report as provided by Section 185 of the Act.

The attention of the Department has been drawn to the fact that members of the crews of vessels often have in their possession, or an officer of a vessel has in his possession for sale to the crew consumable supplies or stores not reported or dealt with as ship's stores.

All such goods must be reported at Customs; otherwise they become liable to seizure and forfeiture and the parties concerned liable to penalties as provided by the Customs Act.

Collectors at all sea, lake, and river ports are instructed to deliver once to the master of every vessel calling at the port and to vessel owners and shipping companies located thereat, a copy of this Memorandum and keep on file for reference a record of this having been done.

Consumable stores in possession of master, officers and crew, or held by anyone for sale or distribution to members of the crew and not to be landed, are required after report to be sealed in a manner similar to ship's stores and remain sealed while the vessel remains in port.

MUCH BUSINESS TRANSACTED

The revenue collected at the Customs Postal branch of the port of Montreal for the month of September last was $104,285. This represents an increase over the month of August of $7,845, and over the corresponding month of the fiscal year 1927-28 of $20,891.

EXPORTS INCREASED

The total exports of Canadian produce for the five months of the present fiscal year ended August last, were $522,141,547 compared with $465,410,243 for the corresponding period of 1927.

TOURIST TIDE AT THE BORDER CITIES

Windsor and Walkerville have had very busy season

This illustration shows the stream of passengers and automobiles which passes constantly through the Customs at the ferry dock, Windsor, Ontario. This is one of the busiest Customs points in the Dominion. Photograph furnished by A. H. Dalziel, Collector at Windsor.

AT the port of Windsor, Ontario, and the outport of Walkerville, the volume of tourist travel during the past summer was very large. The number of automobiles reported inwards at Windsor was 378,713, and outwards 372,441. At Walkerville 222,434 automobiles were reported inwards and 210,127 outwards. These figures are from April 1 to September 30, 1928, and were furnished by A. H. Dalziel, Collector.

At Windsor the new ferry docks were in operation and the Customs staff there during the season consisted of 2 appraisers, 2 senior examiners, 27 Customs-Excise examiners and 2 female searchers. Four ferry boats operated on this route between Windsor and Detroit with a total carrying capacity of 230 automobiles and 12,000 passengers. These boats complete a round trip in thirty minutes.

At the outport of Walkerville the staff consisted of 2 appraisers, 1 senior examiner and 22 Customs-Excise examiners. Between Walkerville and Detroit three ferry steamers operate with a total capacity of 113 automobiles and 6,000 passengers.

There has been no congestion and no serious delay or inconvenience to the travelling public at Windsor or Walkerville during the past season, and there have been many expressions of appreciation of the service rendered by Customs officers in assisting visitors to prepare their permits.

ARRIVALS FROM SEA SHOW INCREASE

Busy shipping season at Montreal for Customs Officers

THE shipping season for the port of Montreal, now drawing to a close, has been an exceedingly busy one for the staff of Customs-Excise Examiners. From May 1 to September 30, 33,638 passengers arrived on 142 ocean vessels. The number of pieces of baggage examined was 60,763. Baggage forwarded in bond to United States points totalled 2,914 pieces and 346 pieces were sent on in bond to Canadian points. The staff under C. E. Killoran, Superintendent of Customs and Excise Examiners, consisted this season of one supervising officer, 42 examiners, 4 appraisers and one cashier.

This illustration shows shipping at Elevator No. 2, port of Montreal. A portion of the famous church of Notre Dame de Bonsecours, known as the Sailors' Chapel, can be seen on the right of the photograph. This photograph was furnished by Arthur Laing, Surveyor of National Revenue, Customs-Excise Divisions, Montreal.

Ocean steamship arrivals in Montreal have exceeded the number for the corresponding period of last year. It would now appear that the lead will be maintained until the close of navigation, and that a new high figure will be reached for the year 1928. This increase has been attained despite the fact that the harbour was opened to shipping on a later date, April 26, as compared with April 17 in 1927. Last year December 6 was the date on which the last departure for sea was made.

Arrivals from sea to the end of September, 1928, totalled 955 vessels, compared with 948 for last season to the same date. While there is an increase of seven in the number of ocean arrivals, there is a decrease of 11 coasting craft, the respective totals being 279 and 290.

Average Tonnage Higher

The average tonnage of ships visiting the port is higher than it was last season, though the appearance on the route of two 20,000-ton liners does not account entirely for this increase.

September, 1928, showed a decline of 47 in the number of vessels visiting the port; ocean, coasting and inland tonnage, though there is an increase of 20 in the number of ocean arrivals. The decrease is composed of coasting steamers and inland craft.

Figures for September, 1927, show that 102 British ocean steamers, representing 411,574 tons; 43 British coasting craft, representing 86,653 tons; and 792 inland vessels, representing 1,450,958 tons, entered the port. During the same month, there were 72 foreign ocean arrivals, representing 208,031 tons; 8 foreign coasting craft, representing 5,655 tons; and 81 foreign inland boats, representing 194,433 tons, shown as having entered the port. The total is 1,098 ships of all three types, representing 2,354,309 tons.

Figures for September, 1928, show that 124 British ocean steamers, representing 562,040 tons; 49 British coasting craft, representing 101,730 tons; and 712 inland vessels, representing 1,781,739 tons, entered the port of Montreal. Also, there were 70 foreign ocean steamers, representing 195,582 tons; 1 coasting craft, representing 948 tons; and 95 inland vessels, representing 320,098 tons, shown as having entered the port. The total is 1,051 ships of all three types, representing 2,962,137 tons.

While there was a total decrease of 47 ships, there was an increase of 607,828 tons, as the above figures will demonstrate.

In point of ship totals and representative tonnage August was the best month of the present season with 1,244 craft of all types, and a tonnage of 3,052,194. September holds the season's record so far for ocean tonnage with 194 vessels, the August total being only 185. There were more inland vessels entered, however, in August than was the case in September.

TREATY WITH PORTUGAL

Collectors of National Revenue have been notified as follows:—

Referring to "An Act respecting trade between Canada and Esthonia, Hungary, Latvia, Lithuania, Portugal, Roumania, and the Serb, Croat and Slovene Kingdom," being Chapter 52 of the Statutes of Canada, 1928, printed with Departmental Memorandum No. 100, you are advised that this Act, under which most favoured nation treatment is extended to articles produced or manufactured in the countries named and imported into Canada, came into force, so far as Portugal (including the Mother-country and adjacent islands, Madeira, Porto Santo and Azores), is concerned, on 1st October, 1928, by Proclamation dated 28th September, 1928, and published in the Canada Gazette on 6th October, 1928.

To enjoy the benefits of the tariff advantages provided for in this Act, products originating in and coming from Portugal (including the Mother-country and adjacent islands, Madeira, Porto Santo and Azores) shall be conveyed without transhipment from a port of that country or its adjacent islands, Madeira, Porto Santo and Azores, or from a port of a country enjoying the benefits of the preferential or intermediate tariff, into a sea or river port of Canada.

TARIFF CHANGE

Collectors of National Revenue has been notified of the text of an Order in Council of the 28th September, 1928, in which a certain tariff change enumerated therein is made, which is effective on and from 17th February, 1928.

Regulation: The following articles imported to be used as materials in Canadian manufactures are subject to the reduced rates of duties of customs, as hereinafter set forth, viz.:—

"Yarns and warps, wholly of cotton, number eighty and finer, two-ply, gassed, of a class or kind not made in Canada, imported by manufacturers of woven fabrics for use exclusively in their own factories in the production of woven fabrics,—

British Preferential Tariff.. .. ..Free
Intermediate Tariff.. .. ..10 p.c.
General Tariff.. .. ..15 p.c."

(To be designated as Tariff Item No. 793.)

Collectors of National Revenue have been advised that the Port of Saskatoon, Saskatchewan, has been added to the list contained in Ministerial Order No. 37, issued under the Animal Contagious Diseases Act, at which empty stock cars arriving at or passing through, must be cleansed and disinfected under the supervision of an inspector before allowed to proceed unless bearing evidence of having previously been so treated.

MEN AT HEAD OF PORT OF QUEBEC

J. B. A. LaRue

QUEBEC is one of the important Customs-Excise ports of the Dominion, and at its head are two officers who have given long and faithful service.

J. B. A. LaRue, Collector of National Revenue, Customs and Excise divisions, was born in 1866, and was educated at Quebec Commercial Academy, Quebec Seminary and Laval University. He is a graduate of Montreal College of Pharmacy April 1887, Licentiate as Chemist and Pharmacist May, 1887, and a member of the Council and Board of Examiners of the Pharmaceutical Association of the Province of Quebec from 1890 to 1898. Mr. LaRue was appointed Deputy Collector of Inland Revenue for the Division of Quebec in February, 1898, Acting Collector of Inland Revenue November, 1917, and promoted to the position of Collector of Customs and Excise and Registrar of Shipping May 1, 1922.

Henry Michael Hannon is Surveyor. Mr. Hannon was born in October, 1866, at Quebec, and was first employed in the Customs service in 1890 in the humble capacity of Packer and Messenger. Mr. Hannon rose through the various grades until he was assigned to duty as Acting Surveyor in August, 1918, the position being made permanent on April 1, 1919.

In the December number of the Review it is proposed to have an illustrated article dealing with the Customs-Excise activities of the port of Quebec.

H. M. Hannon

FIFTY-TWO YEARS IN THE SERVICE

W. A. D. Baby of Excise Staff at Hamilton superannuated

A pleasant event took place on September 29 at the close of business in the Customs-Excise offices at Hamilton, Ontario, when the staff of the Excise Division honoured one of the members, W. A. D. Baby, former Collector of Inland Revenue, upon his superannuation. Mr. Baby was presented with a chair and a smoker's set by Robert Colvin, Collector, on behalf of the staff as a token of the esteem in which he is held. Mr. Baby made a suitable reply, in which he thanked his confreres for their thoughtful remembrance.

W. A. D. Baby

Mr. Baby served the government for 52 years, during which period he occupied positions in many parts of Canada with credit to himself. In 1914 he was promoted to the Collectorship of the Hamilton Division.

He entered the Inland Revenue service on November 30, 1876, being employed as assistant officer in Rae's distillery at Windsor. In 1877 he was transferred to Walker's distillery at Walkerville, and a year later to the St. Catharines Division. His next appointment was at the Corby distillery at Belleville, and in 1881 he was transferred to Brantford, in charge of Paris, Woodstock and Ingersoll. In the following year Mr. Baby was sent to Portage la Prairie, Manitoba, where he remained until 1886, when he came to Hamilton on the opening of the Hamilton distillery, being appointed second officer. In January, 1890, he was transferred as officer in charge at the Berthierville distillery, Berthierville, Quebec, and returned in 1892 as assistant officer at the Hamilton distillery. In 1898 he was appointed officer in charge there and held that post until November 21, 1914, when he received his appointment as Collector of Inland Revenue for the Hamilton Division. Since the consolidation of the Customs and Inland Revenue Departments in April, 1921, he has been Chief Clerk of the Excise Division at Hamilton.

Mr. Baby was born at Sandwich, Ontario, on April 13, 1858, and was educated at the Sandwich separate school, Assumption College, and by the Christian Brothers, of Toronto.

CUSTOMS SOFT BALL TEAM

Four or five years ago the game of soft ball was initiated into the sporting activities of Ottawa. A Civil Service league was organized and a team representing the National Revenue Department entered with teams from other Departments.

The league carried on well. Each year saw better ball played and it has grown to such an extent that this year there were seventeen Departmental teams entered.

The "Customs" as the team representing this Department has been called, have been around the top repeatedly, but invariably were nosed out for the championship. Last year (1927) they were in the play-off for the sectional championship only to be beaten out by the strong Interior team.

This year they were again runners up to the Interior team for the honours of the section.

Players on the Department team prominent in 1928 were:—

Alf. Kenny, "Duke" Wormington, "Teck" Morphy, Tommy Martin, Charlie O'Brien, Herb Hector, Gordon Reid, Edgar Nadon, Tommy Cuthbert, Lawrence Turcotte, Tom Russell, Jerry King, Joe Darwin, "King" Clancy, C. Barnaby, Fred McKay, Hazie Merkley and Stan Patterson.

WALKERVILLE, ONT.—The staff at this outport presented Leland A. Tucker, Acting Cashier, with a clock on the occasion of his marriage on September 1. The presentation was made in the Long Room by Mr. John Bailey.

BRIEFS FROM THE BUSY EXCISE DIVISION

Denatured Alcohol

Collectors of National Revenue have been notified that, on and after the 1st November, 1928, the composition of Denatured Alcohol, Grade No. 2 Benzol, will be changed as follows:—

100 parts by volume of Ethyl Alcohol (65° O.P.)
2·5 parts by volume of Benzol.
0·2 part by volume of Pine Oil.
10 parts by volume of Wood Alcohol.

Departmental specifications governing the quality of Benzol, Pine Oil and Wood Alcohol to be used as denaturants will remain unchanged.

Spirits and Tobacco

Comparative statement of Excise Duty collections during the months of September, 1927, and September, 1928, is as follows:

September, 1928, spirits potable, $1,576,202; September, 1927, $1,571,080. September, 1928, spirits, non potable, $94,492; September, 1927, $111,938. September, 1928, malt, $357,755; September, 1927, $405,523. September, 1928, cigars, $57,996; September, 1927, $58,254. September, 1928, cigarettes, $2,427,527; September, 1927, $2,144,397. September, 1928, manufactured tobacco, $390,040; September, 1927, $353,485. September, 1928, foreign raw leaf tobacco, $631,696; September, 1927, $542,005. September, 1928, beer, $36,134; September, 1927, $19,973. September, 1928, licenses, $492; September, 1927, $696.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco, entered for consumption during the months of September, 1927, and September, 1928, is as follows:—

September, 1928, tobacco, cut, 1,258,630 pounds; September, 1927, 1,088,366 pounds. September, 1928, tobacco, plug, 590,190 pounds; September, 1927, 588,083 pounds. September, 1928, cigarettes, number 404,539,430; September, 1927, 357,303,600. September, 1928, cigars, number 19,061,745; September, 1927, 19,635,756. September, 1928, snuff, 103,774 pounds; September, 1927, 90,992 pounds. September, 1928, foreign raw leaf tobacco, 1,559,895 pounds; September, 1927, 1,330,301 pounds.

Warehousing Instructions

The attention of Collectors of National Revenue has been directed by Circular to paragraph 3 of Circular 327-C, "Warehousing goods liable to duty of Excise"—which is as follows:—

The door of every such warehouse shall be provided with two locks, one of which will be supplied to the Collector by the Department upon requisition being made therefor, and the key of which shall be kept by the Collector, and the other provided by the owner of the goods who shall retain the key thereof; and should there be more doors than one, all other doors and all windows and other means of ingress, shall be fastened on the inside in a secure manner and to the satisfaction of the surveying officer.

Storerooms for the purpose of keeping spirits upon which the maximum duty of Excise has not been paid are to be considered as Bonding Warehouses.

Collectors are instructed to see that the above requirements are fully observed.

Regarding Costs

Collectors have been instructed that under the amendment to the Special War Revenue Act, effective 1st June, 1927, arrears of Sales Tax may be recovered through the Exchequer Court of Canada.

In this connection certain costs are provided which, upon Registration of Certificate, total $11. In the event of execution being issued further costs of $7.10 will be incurred and the total costs endorsed on the Writ of Execution will embody both of the above amounts,—viz.—$18.10.

In all such cases, on receipt of the notice *re* Registration of Certificate, or later of the Writ of Execution, these costs are to be recovered out of the first payment received; and are to be remitted to the Department on Sundry Collections Cash Sheet in the column headed "Casual Revenue,"—with an explanatory marginal notation designating the nature thereof and giving the name of the defendant in the case.

Similarly, in all other cases where cheques are received comprising revenue and costs, the former is to be accounted for in the usual manner on an Entry; and the costs are to be included with the regular remittance of revenue and shown on the Sundry Collections Cash Sheet as above indicated.

This will result in all recovered costs being remitted to the Department as Casual Revenue.

NEWS AND COMMENT

HALIFAX, N.S.—More than 8,360,000 tons of shipping entered and cleared the port of Halifax during the first seven months of the present calendar year, or 1,830,349 tons in excess of the same period of 1927.

During the month of August the rate of increase was well maintained, and in September, 23 steamships, the greatest number arriving here from European ports, were scheduled to sail from this port to New York, giving almost a daily service.

Pre-war prosperity in shipping is being far exceeded. In the first seven months of 1928 an increase of 116 per cent was recorded over the total shipping tonnage for the whole of the last normal year prior to the war, 1913-1914. Except in the years 1917-18, 1918-19, 1919-20, no twelve month period has exceeded in total tonnage the mark already set this year for the seven months. The exceptions are accounted for by the impetus given the port during the war with its demand for food and munitions and the transport of troops.

The tonnage in the first seven months of this calendar year was 8,362,693. This figure represents an increase of 1,830,349 over that for the corresponding period in 1927, or more than twenty per cent increase over the same period in 1921 of 2,768,177 tons or approximately 33 per cent.

The 1928 total for seven months is only 749,249 tons less than that reached in the twelve months of 1921, and there are still five months to go with record-breaking sailing lists indicated.

The last normal year prior to the war, 1913-14, saw ships with a tonnage of 3,901,094 report as entered and cleared. This is 4,461,599 tons less than entered and cleared Halifax up to July 31, or an increase this year of almost 116 per cent.

The tonnage is 1,906,505 tons more than in the full year 1916-17 when the movement of warstuffs was getting under way.

CALGARY, ALTA.—S. R. Keeling, a member of the Customs and Excise staff of this port for several years, was presented with a club bag by his confreres on the occasion of his retirement recently. Mr. Keeling has left to reside in England.

NIAGARA FALLS, ONT.—Fitting observation of the seventieth birthday of J. J. Flynn, Collector of Customs and Excise, was made recently, when many members of the staff waited on him at his home and presented him with a comfortable chair and a smoking cabinet. The presentation was made by Chief Clerk U. H. Bowen, who, next to Mr. Flynn, is the oldest in the local service. Mrs. Flynn was given a bouquet of flowers.

Mr. Flynn entered the Customs service when he was twenty-two years old and has from that time served in various offices of the Department.

Customs-Excise collections at the port of Niagara Falls for the six months of the present fiscal year, ended September 30, were $1,150,079, compared with $1,113,571 for the corresponding period of 1927, a net increase of $36,508.

OTTAWA.—By the death of Harold H. Short, on September 30, the Income Tax Division lost one of its oldest members, he having completed almost ten years of service. His death represents the third among the male members of the Head Office staff since the Division was formed in 1916 and the first in the membership of the Audit Department.

The late Mr. Short was born in Gaspe on the 18th October, 1879. He was the son of John Short, formerly member for Gaspe in the House of Commons under the administration of the late Sir John A. MacDonald.

Before entering the Government service, in February, 1919, Mr. Short was employed with Robert Stewart & Sons, Limited, Insurance Brokers, Ottawa. As an official of the Income Tax Division he enjoyed the good will of all his associates by whom he was held in high esteem as a faithful and conscientious worker, a warm friend and a man of sterling character.

DEPARTMENTAL RULINGS

Poultry waterers, feeders, trap nests, droppings board scrapers, and similar articles of galvanized iron or steel, used in raising poultry. Tariff item 454.

The distinction between bullion or gold fringe in tariff item 359 and tinsel fringe in tariff item 565 is that the bullion or gold fringe should be composed in part of precious metals and is known as "gold mifin," while the tinsel fringe would include similar fringes made from the base metals and usually known as "gold faux."

Tariff item 236 in the present Textile Schedule provides for "surgical dressings" and the Department has not the authority to permit entry under this item of materials or articles intended to be used for other purposes.

Articles enumerated in items 525 and 544 when embroidered (coloured or not) are dutiable as "manufactures of embroideries" under tariff items 529 or 565, as also all other articles being pieces of fabric with no other manufacturing thereon than embroidered and with edges hemmed or hem-stitched.

Embroidered articles further manufactured than specified above will fall under the classification of manufactures or wearing apparel n.o.p., i.e., embroidered garments and all other cases where separate pieces of fabric have been joined together by stitching or otherwise.

Re-embroidered knitted garments and knitted goods under tariff items 568 and 568a, embroidered trimmings may be disregarded, but where the main knitted fabric of which they are composed is substantially embroidered, the status is that of wearing apparel or manufactures, n.o.p.

Articles described as slow setting Orthoplast Bandage, per sample, stated to be plaster of Paris spread on crinoline. Tariff item 542.

Children's toy houses of paper, being composed of picture cards fastened together at the edges with tape and designed to be formed into such children's toy houses. Tariff item 624.

Plants such as Ginseng, Squill, and Hydrastis commonly known as Golden Seal. Tariff item 711.

B. & M. Brown Bread with Raisins, put up in hermetically sealed tins by Messrs. Burnham & Morrill, Portland, Me. Tariff item 141.

Oil paintings valued at less than $20 each and imported in a framed condition are not entitled to entry free of duty under tariff item 695a, notwithstanding that the combined values of the frame and the oil painting may equal or exceed $20. Paintings valued at less than $20 each when imported in a framed condition and invoiced as an entity are classified for duty purposes under tariff item 512. When, however, such oil paintings and frames are invoiced separately, they may be entered under tariff items 695 and 512 respectively. This ruling may also be held to apply to water colours or pastels valued at less than $20 each when imported in a framed condition.

"Lactol," an animal food in powder form, manufactured by A. F. Sherley and Company, Ltd., London, Eng. Tariff item 45 as a milk food.

Shelled almonds which, in addition to being blanched, are also split. Tariff item 711.

"Albus", a preparation for cleaning dental plates and bridge work, manufactured by B. T. Babbitt Inc., New York. Tariff item 252.

"Kaylene-ol" per sample, from Kaylene Limited, London, Eng. Tariff item 220b.

Cutting Compound DB-130, per sample, from the H. A. Montgomery Co. Inc., Detroit, Mich. Tariff item 273.

No. 80 Drawing Compound, per sample, from the H. A. Montgomery Co. Inc., Detroit, Mich. Tariff item 273.

Hilbert's Original "Standard" Rum and Butter Flavour, per sample, from Max Hilbert, London, Eng. Tariff item 159.

Jointed Oak Staves, planed on the top or bottom side or both. Tariff item 506.

THE QUESTION BOX

Questions will be asked in one number of the Review and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

The following questions were asked in the October number of the Review:—

(1) For what length of time did the late John McDougald hold the office of Commissioner of Customs? Was he at one time a member of Parliament?

(2) When was the Federal Income Tax Act passed?

(3) What are the instructions to officers of the Department with respect to disclosing information received from official sources?

(4) Is there any provision in Departmental regulations regarding free entry of trade catalogues and price lists sent by a merchant in a foreign country to a merchant in Canada?

The answers are:—

(1) The late John McDougald, C.M.G., was appointed Commissioner of Customs in May, 1896, and held the office up to the date of his death in June, 1919. He represented the County of Pictou, Nova Scotia, from 1881 to 1896 in the House of Commons.

(2) The Income War Tax Act was passed by parliament in 1917.

(3) Memorandum No. 1062B, dated 7th August, 1899, deals with information from official sources disclosed by Customs officers to the public. Part of this Memorandum reads:—

As a general rule information derived in the Customs Service from official sources is not to be disclosed unless the application be made through the Department of Customs.

Section 48 of the Customs Act provides that in no case shall an invoice be shown to or a copy thereof given to any person other than the importer (his agent or attorney) or an Officer of Customs, except upon an Order or Subpoena of a Court of Justice.

This prohibition is also to be held as applying to Import and Export entries and copies thereof.

(4) *Vide* Memorandum 1411B, dated 8th May, 1907. This sets forth the text of an Order in Council authorizing remission of duty in respect of bona fide trade catalogues and price lists not designed to advertise the sale of goods by any person in Canada, when sent into Canada in single copies addressed to merchants therein, and not exceeding one copy to any merchant for his own use, but not for distribution.

Regarding Appraisal

The following was sent to the Review by a Collector in British Columbia:—

A Canadian purchases a second-hand automobile, which was manufactured in Detroit, at Seattle, Wash. He drives it from Seattle to a frontier port in British Columbia for appraisal and payment of duty and taxes. Please answer the following questions:—

(1) In appraising such automobile, should freight from Detroit to Seattle be added to list prices before deducting depreciation allowances?

(2) If so, how is amount of freight to be arrived at?

Editor's Note.—(1) Yes. (2) See Section 38, Subsection 1, Customs Act, R.S. 1927, *re* methods of appraisal.

These questions will be answered in the November number:—

(1) When was Sales Tax first collected in Canada and what was the rate? What reductions or increases in the tax have been made and on what dates did these go into effect?

(2) What is the procedure in the event of a resident of the United States returning a Canadian machine to a Canadian factory for repairs and original B-13 Entry of exportation cannot be furnished?

(3) Does the department supply free of charge, all forms relating to the report inwards and outwards of vessels?

(4) What authority has a Customs officer, apart from the Customs Act, over small gaso-

line-operated ferries in regard to their being seaworthy, with proper life-saving and other equipment for all navigation requirements? If they are under five tons must they be registered? Who are the proper authorities responsible for their condition and to what department must we go for this information? Must the person acting as master on these small ferries be a licensed officer to act as master and operator of vessel?

THE LETTER BAG

Contributions pertaining to the Customs, Excise, and Income Tax Divisions, are invited to this Department of the Review.

Stamp for Fiscal Year

From H. G. Horne, Computing Clerk, St. Catharines, Ontario, comes this suggestion:—

It has been the practice at this port for some time to stamp all port copies of invoices with the stamp of the fiscal year on the upper right hand corner, adjacent to the entry number. This simplifies the replacing of invoices drawn from files for drawback or refund purposes. I understand that this is the only port to do this and as the stamp is a stock one. and readily supplied by the Department, I think other ports, particularly the larger ones, will greatly benefit from its use in this manner.

Suggests an Index

Frank E. Groves writes from Saint John, N.B.:—

One cannot fail to notice the high standard of the articles appearing in the Review from month to month, together with the matter treated, which, incidentally, is of great value to all ranks of the National Revenue Department.

Having recently had occasion to decide whether an article was dutiable or otherwise about which a complaint had been received, I recalled a similar ruling in the Review. Not knowing in which number I had read same, I referred to the last two and found the required information. What about a periodical index of the different matters treated?

Editor's Note.—At the head of the editorial page of each number of the Review there is a statement of the principal articles and features therein. This will be continued and serves the purpose of a current index.

Instructive and Entertaining

O. H. Talbot, Collector at London, Ontario, writes:—

The Review has completed its first year and you are entitled to our heartiest congratulations. One did not realize there was so much available material of interest and instruction to the service until the Review appeared.

We were much interested in the article on the port of Victoria, and the recent description of the Postal Branch at Toronto was particularly instructive and entertaining. There is much valuable information in every issue.

Wants Smaller Envelopes

J. A. Blacklock, Customs Postal Branch, Ottawa, suggests that an envelope $6\frac{1}{4}$ inches long by $3\frac{1}{2}$ inches wide be supplied, to contain copy of manifest for parcels forwarded in bond by mail.

He states the present G envelopes in use are too large and unhandy to attach to small packages.

Editor's Note.—What have other Customs Postal clerks to say regarding this suggestion?

Courtesy Acknowledged

The Collector at North Bay, Ontario, has forwarded to the *Editor* a letter received from one of a party of tourists residing in Florida who were recent visitors to Canada. The letter said in part:—

We wish to express our appreciation of the courteous treatment received at your port. It is a pleasure to conform to your regulations and we congratulate you on your obliging staff.

We are looking forward to our annual trip to your fine country next year.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

SEPTEMBER—OCTOBER

ADDITIONS

Nova Scotia

Parrsboro (Apple River): H. W. Copp, Customs Excise Enforcement Officer.

Truro: W. R. Young, O.A.S., Customs Excise Clerk.

New Brunswick

Bathurst (Lameque): A. G. Jean, Customs Excise Enforcement Officer.

St. John: J. H. McKay, Messenger.

Woodstock (Edmundston): Leonide Cyr, Customs Excise Examiner, Grade 1 Outport.

Quebec

Montreal: J. C. H. DeSeve, Customs Excise Examiner.

Quebec (Riviere Portneuf): M. Gagnon, Customs Excise Enforcement Officer.

Ontario

Toronto: G. L. Bingham, O.A.S., J. B. Nixon, O.A.S., Customs Truckmen.

Saskatchewan

Prince Albert: H. S. M. Kemp, O.A.S., Customs Excise Clerk.

Alberta

Edmonton: Percy Mellors, O.A.S., Messenger.

British Columbia

Vancouver: C. J. T. Casparson, R.S., A. P. Halley, Customs Truckmen; George James, Customs Guard; George Kendall, O.A.S., Customs Truckman; A. W. McConnachie, Stenographer, Grade 2.

Victoria (Nootka): John Speck, Customs Excise Enforcement Officer.

Preventive Service

E. J. Alexander, Customs Excise Enforcement Officer; Watson Ascah, Master, Customs Patrol Boat *Conestoga;* H. G. Balsdon, A. J. Barker, Arthur Bates, James Bell, T. W. Chard, George Clifford, J. Daly, F. A. Dann, F. W. Davis, G. R. Eland, T. C. Ferguson, E. G. Graham, G. A. Hillock, Michael Kennedy, Jonas Laight, J. P. Lane, Eric Langton, A. Leclerc, Customs Excise Enforcement Officers; W. G. M. McIntomney, Clerk, Grade 1; J. Molyneux, Walter Mortimer, Customs Excise Enforcement Officers; J. V. Muir, Stenographer, Grade 2; Herbert A. Ormiston, Master, Customs Patrol Boat *Imperator;* L. V. Ralls, B. J. Stangroom, E. L. Sweetman, Geo. Todman, R. E. Thrussell, Henry Wood, Customs Excise Enforcement Officers.

Inspection

A. P. Frappier, O.A.S., J. L. Grondin, Assistant Inspectors of Customs and Excise (Sales Tax Auditors).

Administrative

J. F. D. Loyer, Messenger; Alexander MacKenzie, Stenographer, Grade 1.

DEDUCTIONS

Nova Scotia

Bathurst (Lameque): Amedee Chiasson, Customs Excise Enforcement Officer.

Prince Edward Island

Summerside (Malpeque): James Burns, Customs Excise Enforcement Officer.

Quebec

Athelstan (Hemmingford): B. R. Benoit, Customs Excise Examiner, Limited Service Outport.

Montreal: Samuel Mills, Customs Excise Clerk.

Quebec: J. E. Martineau, R. L. Moisan, Customs Excise Examiners.

St. Johns (Frelighsburg): J. R. Doherty, Customs Excise Examiner, Limited Service Outport.

(Lacolle): R. Boudreau, E. A. Pare, H. A. Roy, Customs Excise Examiners.

Sutton: Raoul Boucher, Customs Excise Examiner.

Ontario

Bridgeburg: John W. Allen, E. J. Andrews, W. H. Buckley, Wm. Clough, Wm. Granville, G. C. McPherson, O. H. Nicks, J. D. Webster, Customs Excise Examiners.

Brockville: F. C. Shotter, Customs Excise Clerk.

Fort Frances (Rainy River): Wm. B. Scott, Customs Excise Examiner.

Fort William (Pigeon River): T. Healey, Customs Excise Examiner.

Gananoque (Lansdowne Dock): C. W. Landon, Customs Excise Enforcement Officer.

(Rockport): D. F. Armstrong, Customs Excise Examiner, Limited Service Outport.

GUELPH (Formosa): B. Beingessner, Customs Excise Enforcement Officer.
HAMILTON: D. R. Gibson, Senior Customs Excise Clerk.
ORILLIA (Bala): S. McT. Jackson, Customs Excise Enforcement Officer.
(Huntsville): W. C. Moir, Customs Excise Enforcement Officer.
OTTAWA: J. E. Donovan, Customs Excise Cashier.
PRESCOTT: M. B. Boyd, D. C. Relyea, Customs Excise Examiners.
SIMCOE (Port Dover): C. Cuthbertson, Customs Excise Examiner, Grade 1 Outport.
TORONTO: C. C. Simpson, Clerk, Grade 1; Robert Wright, Customs Excise Clerk.

MANITOBA

BRANDON (Deloraine): Reginald Potter, Sub-Collector of Customs and Excise, Limited Service.
WINNIPEG: H. B. Wheaton, Customs Excise Account Clerk, Grade 7.

SASKATCHEWAN

REGINA: R. A. Johnson, Customs Excise Clerk.

ALBERTA

CALGARY: G. A. Wilson, Customs Excise Examiner.
LETHBRIDGE (Carway): M. W. Hansen, Customs Excise Enforcement Officer.

BRITISH COLUMBIA

VANCOUVER: Frederick Deeley, Special Exciseman, Grade 2; Douglas Sharp, Stenographer, Grade 2.

PREVENTIVE SERVICE

A. R. Blake, J. D. Bonetto, Customs Excise Enforcement Officers; Captain P. T. Catharin, Master, Patrol Boat *O. 27;* A. J. Chiasson, Customs Excise Enforcement Officer, Miss M. G. Fultz, Stenographer; L. V. Kehoe, A. W. King, Customs Excise Enforcement Officers; Mrs. Ruby McLaughlin, Stenographer, Grade 2; C. R. Metz, Clerk; Rosario Rehel, Customs Excise Enforcement Officer.

INSPECTION

Miss Hilda Burtch, Stenographer, Grade 2; Arthur Lovett, Inspector of Customs and Excise.

PROMOTIONS

NOVA SCOTIA

PICTOU: A. Godfrey, from Customs Excise Examiner to Collector of Customs and Excise, Grade 1 Port, and Registrar of Shipping.

NEW BRUNSWICK

ST. JOHN: G. P. Lanyon, from Messenger to Customs Truckman.

QUEBEC

QUEBEC: R. L. Arkison, from Customs Express and Postal Cashier to Computing Clerk.

ONTARIO

GUELPH: J. D. Lillie, from Customs Excise Clerk to Cashier and Computing Clerk.

KITCHENER: Elton Break, from Assistant Customs Appraiser to Customs Appraiser.

TORONTO: F. S. Belton, from Computing Clerk to Senior Customs Excise Clerk; R. F. Down, from Clerk, Grade 1, to Customs Excise Clerk; R. F. Hotchkin, from Clerk, Grade 1, to Customs Excise Examiner; R. M. Penrose, from Customs Excise Clerk to Customs Express and Postal Cashier.

MANITOBA

WINNIPEG: F. N. Price, from Customs Excise Clerk to Express and Postal Computing Clerk.

ALBERTA

EDMONTON: A. Carmichael, from Senior Customs Excise Clerk to Assistant Customs Appraiser.

BRITISH COLUMBIA

VANCOUVER: W. V. Hepburn, from Messenger to Customs Excise Clerk; J. M. McMillan, from Customs Excise Clerk to Express and Postal Computing Clerk.

PREVENTIVE SERVICE

Miss I. B. MacFarlane, from Stenographer, Grade 3, to Clerk, Grade 4; Miss L. M. Nixon, from Stenographer, Grade 2, to Clerk, Grade 3.

ADMINISTRATIVE

James Forshaw, from Clerk, Grade 2; to Clerk, Grade 3, Samuel Kukta, from Clerk, Grade 2, to Clerk, Grade 3; H. L. Smithers, from Departmental Accountant, Grade 2, to Head Clerk; J. M. Somerville, from Clerk, Grade 4, to Principal Clerk.

TRANSFERS

Roland Clarke, from Stenographer, Grade 2, Inspection, to Stenographer, Grade 2, Calgary, Alta.
F. M. Cook, from Sub-Collector of Customs and Excise, Limited Service, Dorchester, N.B. to Customs Excise Examiner, St. John, N.B.
Miss M. A. Postlethwaite, from Stenographer, Grade 2, Calgary, Alta., to Stenographer, Grade 2, Inspection.

PROMOTIONS AND TRANSFERS

H. E. Beetlestone, from Customs Excise Enforcement Officer, Aldergrove, B.C., to Senior Customs Excise Examiner, Huntingdon, B.C.
Clifford Dean, from Customs Excise Examiner, Limited Service Outport, Phillipsburg, Que., to Customs Excise Examiner, St. Armand, Que.
M. F. Robichaud, from Customs Excise Clerk, Fernie, B.C., to Cashier and Computing Clerk, Nelson, B.C.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF OCTOBER, 1927 AND 1928

——	1927	1928	Decrease	Increase
	$ c.	$ c.	$ c	$ c.
Customs Duties	14,484,522 71	18,494,758 32		
Less Refunds and Drawbacks	1,476,825 47	1,954,517 04		
Net	13,007,697 24	16,540,241 28		3,532,544 04
Excise Taxes	8,214,537 13	8,111,412 39		
Less Refunds and Drawbacks	114,434 50	63,447 37	52,137 61	
Net	8,100,102 63	8,047,965 02		
Excise Duties	5,423,005 45	6,139,148 78		
Less Refunds and Drawbacks	49,398 91	32,096 50		
Net	5,373,606 54	6,107,052 28		733,445 74
Sundry Collections	137,337 31	113,250 95		
Less Refunds and Drawbacks	52 80	50 00		
Net	137,284 51	113,200 95	24,083 56	
Net Totals	26,618,690 92	30,808,459 53	76,221 17	4,265,989 78
Net Increase				4,189,768 61

TOTALS FOR SEVEN MONTHS

——	1927—28	1928—29	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	100,204,952 88	116,716,288 33		
Less Refunds and Drawbacks	9,056,381 71	8,179,557 20		
Net	91,148,571 17	108,536,731 13		17,388,159 96
Excise Taxes	54,286,287 01	47,247,594 27		
Less Refunds and Drawbacks	844,238 58	523,934 25		
Net	53,442,048 43	46,723,660 02	6,718,388 41	
Excise Duties	34,521,306 72	38,096,828 03		
Less Refunds and Drawbacks	435,659 30	403,326 11		
Net	34,085,647 42	37,693,501 92		3,607,854 50
Sundry Collections	876,254 78	733,922 21		
Less Refunds and Drawbacks	609 56	60 06		
Net	875,645 22	733,862 15	141,783 07	
Net Totals	179,551,912 24	193,687,755 22	6,860,171 48	20,996,014 46
Net Increase				14,135,842 98

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF OCTOBER, 1927 AND OCTOBER, 1928

——	October, 1927	October, 1928	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	1,372,959 04	1,135,149 26	237,809 78	

TOTALS FOR SEVEN MONTHS

——	1927-1928	1928-1929	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	49,620,752 80	54,107,507 98		4,486,755 18

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF OCTOBER AND THE SEVEN MONTHS ENDED OCTOBER: 1927 AND 1928

	October, 1927		October, 1928	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		103,884,933		141,816,210
Total Exports (Foreign Produce)		1,936,361		2,138,975
PRINCIPAL ITEMS OF EXPORTS— Unit				
Wheat ..... Bush.	19,429,654	25,571,490	43,687,219	48,430,825
Newsprint ..... Cwt.	3,185,686	10,461,411	4,284,558	13,576,872
Planks and boards ..... M. ft.	181,861	5,147,353	152,739	4,483,876
Wood pulp ..... Cwt.	1,447,947	3,707,222	1,622,863	4,232,557
Wheat flour ..... Brls.	898,798	5,905,511	1,170,979	6,857,418
Fish ..... Cwt.	318,033	2,946,001	579,846	4,366,450
Cheese ..... Cwt.	209,435	4,467,560	242,818	5,590,734
Automobiles and parts ..... $		2,347,268		4,137,173
Furs ..... $		872,363		965,740
Meats ..... Cwt.	170,963	2,812,692	96,297	1,776,898
Imports, entered for Consumption.—Free goods		33,966,650		39,002,693
Imports entered for Consumption—Dutiable goods		59,969,222		72,010,291
Total Imports entered for Consumption		93,935,822		111,012,984

	Seven months ended October, 1927		Seven months ended October, 1928	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		666,707,492		773,786,123
Total Exports (Foreign Produce)		12,077,257		13,045,839
PRINCIPAL ITEMS OF EXPORTS— Unit				
Wheat ..... Bush.	117,060,670	163,571,025	188,695,419	237,303,082
Newsprint ..... Cwt.	21,293,291	69,694,377	24,803,960	79,309,909
Planks and boards ..... M. ft.	1,336,277	37,205,373	1,063,840	29,620,564
Wood pulp ..... Cwt.	10,585,827	27,726,242	9,891,474	26,078,509
Wheat flour ..... Brls.	4,605,407	30,512,172	5,979,458	36,488,772
Fish ..... Cwt.	1,573,605	18,093,142	2,183,523	19,289,313
Cheese ..... Cwt.	757,795	15,057,056	886,651	19,799,433
Automobiles and parts ..... $		16,902,235		22,739,161
Furs ..... $		12,738,872		11,284,640
Meats ..... Cwt.	880,154	15,199,352	678,056	12,359,021
Imports entered for Consumption—Free goods		228,899,531		256,885,171
Imports entered for Consumption—Dutiable goods		416,514,358		480,549,478
Total Imports entered for Consumption		645,413,889		737,434,649

GENEROUS PRIVILEGES

THE following editorial comment appeared in the *Winnipeg Tribune* recently:—

Little has been heard in the way of public complaints regarding treatment of motor car owners entering Canada by the Customs officials at Emerson and Winnipeg. On the contrary, courteous and considerate treatment and generous regulations for incoming tourists, business men and settlers passing through these ports of entry have elicited words of warm appreciation from hundreds of visitors. There is no room for invidious comparisons. Canadians going south receive equally courteous treatment from American officials at the border. But the United States Customs rulings are by no means so generous as those of Canada.

A motorist entering Canada for health or pleasure may bring in his car, duty free, and operate it in Canada for sixty days. At the end of that time he may secure an extension for thirty days. When that period expires, he may by obtaining bond extend the period to six months. . . . . .

The regulations of the Customs department are of such a nature as to permit the free use of American automobiles in the Dominion, so long as such use does not bring the car, as a means of transport, into direct commercial competition with cars of Canadian manufacture or cars bought by Canadians upon which duty has been paid. It is difficult to see how the regulations could be widened without discriminating against Canadian or duty paid cars. Anyone who has crossed the border knows that these simple rules, whose intent is perfectly plain and fair, are clearly explained to the motorist by the Customs officials. If the motorist truthfully describes the purpose of his visit to Canada he enters and enjoys privileges more generous than those contained in the Customs regulations of any other country in the world.

Printed by F. A. ACLAND, King's Printer, Ottawa, Canada

The National Revenue Review

Connaught Building, Ottawa. Headquarters of the National Revenue Department

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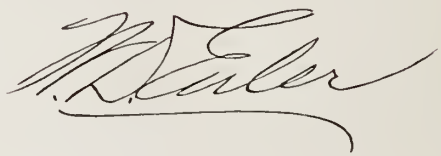
December, 1928

Vol. II — No. 3

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

From The Minister

ON the threshold of 1929 I desire to express my appreciation of the increased co-operation during 1928 by all in the service of the Department. This is reflected by substantially augmented collections in the Customs, Excise, and Income Tax Divisions. To all I extend my best wishes for Christmas and the New Year.



The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. II OTTAWA, DECEMBER, 1928 No. 3

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

IN THIS ISSUE

Large Collections At Montreal
October receipts exceeded ten million

Increased Business At Toronto
Postal and Express branches busy

Historic Port Of Quebec
Illustrated review of its activities

Preventive Service Results
Good work of small patrol boats

Income Tax Collections
Summary of returns by districts

Trade and Revenue Tables
Facts and figures for November

Staff News and Comment
Items of interest from many points

Departmental Rulings, Question Box, and Usual Features

The Season's Compliments

ONCE again the ever turning wheel of Time brings to us the season of Christmas with its joys, its happy reunions, and hallowed memories of other years. By the medium of the REVIEW Mr. R. W. Breadner, Commissioner of Customs, Mr. George W. Taylor, Commissioner of Excise, Mr. Chester S. Walters, Commissioner of Income Tax, and Mr. Charles P. Blair, Assistant Commissioner of Customs, convey to all members of the Department of National Revenue their sincere good wishes for a happy Christmas season and for success in the New Year. Increased efficiency is noted in all branches of the service; the reorganized department is pressing forward with renewed vigour. The achievements of the year, whose death knell is about to ring, have been marked by a splendid spirit of co-operation and conscientious endeavour on the part of all, from the executive heads down to the humblest member of the rank and file. Increased courtesy in dealing with the public has resulted in expressions of appreciation reaching the Department, many of which have appeared in the REVIEW from time to time. The ranks have closed in, and the new year promises to be notable for improvements instituted and work well and faithfully done by the varied staffs of the Department at headquarters and in the field. In the general improvement and the *get together* spirit in evidence during the last twelve months the REVIEW may claim with due modesty to have been a potent agent. Its pages have been thrown wide open to constructive suggestions for the betterment of the service generally, and during the coming year the policy will be continued of giving proper publicity to the plans and achievements of the Department and of providing instruction and information in a friendly and readable vein. The *Editor* wishes to thank those who have contributed to the pages of the REVIEW during the year, and extends to all readers the Compliments of the Season.

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Merrie Christmas

THE season of Christmas brings a welcome, if temporary, respite from the cares and worries of the work-a-day world. It is the time of family reunions, gay gatherings about the fireside, the joy and thrill of the Christmas tree, the merry laughter of little children as they hang up their stockings for the coming of *Santa Claus*, of happy visits to the old folks at home. Goodwill is abroad, peace on earth reigns. The goodwill spirit of Christmas should not be discarded with the passing of the season. It is an excellent thing to display in the ordinary avocations of life. Give a passing thought to what Christmas means and has meant in centuries that are dead.

In all civilized countries its annual recurrence has been celebrated with festivities of various kinds. In none, however, was it more joyfully welcomed than in England. In that country it was the custom long ago on Christmas eve, after the usual devotions were over, to light large candles, and throw on the hearth a huge log, called the *Yule Log* or *Christmas Block*. At court, and in the houses of the wealthy, an officer, named the *Lord of Misrule*, was appointed to superintend the revels; and in Scotland a similar functionary used to be appointed under the title of the *Abbot of Unreason*, till the year 1555, when the office was solemnly abolished by Act of Parliament. The reign of the *Lord of Misrule* began on All-Hallow eve, and lasted till Candlemas day. The favourite pastimes over which he presided were gaming, music, conjuring, dipping for nuts and apples, dancing, fool plough, hot cockles, blind-man's buff. They did themselves very well indeed in those bygone days and did not neglect the inner man. The favourite dishes for breakfast and supper at this season were the boar's head with an apple or orange in the mouth, and set off with rosemary, plum pudding, and mince pies. Nothing much is said in the old records about Christmas dinner. Probably after a simple breakfast of boar's head, plum pudding, and mince pie, the ancient Britons had a nap until supper time. The houses and churches were decked with evergreens, especially with mistletoe, to which a traditionary sacredness has attached since the days of the Druids.

Not casually or arbitrarily was the festival of the *Nativity* celebrated on the 25th of December. The *Editor* finds it is recorded that one of the principal causes which co-operated in fixing this period was that almost all the heathen nations regarded the winter solstice as the turning point of the year, the beginning of the renewed life and activity of the powers of nature, and of the gods, who were originally merely the symbolical personifications of these. In more northerly countries this fact must have made itself peculiarly palpable, hence the *Celts* and *Germans*, from the oldest times, celebrated the season with the greatest festivities. At the winter solstice the *Norsemen* held their great Yule-feast in commemoration of the fiery sun-wheel; and believed that during the twelve nights from the 25th December to the 6th January they could trace the personal movements and interferences on earth of their great deities, *Odin* and *Berehta*. Many of the beliefs and usages of the old Germans, and also of the Romans, relating to this period, passed over from heathenism to Christianity, and have partly survived to the present day.

So much for the ancient privileges and customs. In Canada Christmas day is a family day when young and old gather to renew the bonds of love and affection. And so, in the words of *Tiny Tim* "God bless us, every one."

Kind and Mankind

THE study of the meaning and roots of words used in every-day conversation is an interesting and profitable hobby. We speak of a *kind* person, and we speak of *mankind* and perhaps, if we think about the matter at all, we seem to ourselves to be using quite different words, or the same word in senses quite unconnected. But connected they are. A *kind* person is a *kinned* person, one of kin; one who acknowledges and acts upon his kinship with other men. And so *mankind* is *mankinned*.

Montreal's Fine Showing

MONTREAL is making an excellent showing this year in Customs-Excise collections. October, 1928, will go down in the records of the port as the month in which receipts first exceeded the ten million dollar mark, the total of $10,222,929 being more than half a million dollars ahead of any previous month.

While the revenue for the month of October reached a new peak point, receipts on the final day came within $6,000 of the largest amount taken in on any one day. The average daily revenue for the month was close to $330,000, but the sum received on October 31 amounted to $1,301,646. On October 31, 1927, the receipts were $1,307,757.

The former record month was that of November, 1926, when receipts reached $9,718,379. In August of this year collections were $9,577,629, this being a record for that month in any year. In October last year collections were $8,812,637, or $1,410,291, less than those for October, 1928.

Going Up

IN order that the increasing volume of business transacted at the Customs postal branch and the Customs express branch of the port of Toronto may be seen at a glance, the following facts and figures are given:—

At the Customs postal branch, Toronto, for the first six months of the fiscal year 1928-29, ended September 30, 1928, the entries were 16,659; number of parcels received on E-19 manifests 199,767: declared value $3,496,635; duty collected $507,522; parcels delivered 197,001. For the corresponding period of 1927-28 the entries were 14,361; parcels received on E-19 manifests 175,111; declared value $2,971,904; duty collected $483,978; parcels delivered 144,156.

At the Customs express branch, Toronto, for the first six months of the present fiscal year, from Apirl 1 to September 30, packages handled were 197,038; entries 30,548; duty collected $2,235,917. For the corresponding period of 1927-28, packages handled were 177,034; entries 27,348; duty collected $2,258,017.

Valuable Medium

THE Toronto *Globe* said recently: The *National Revenue Review*, published by the Department of National Revenue, has entered upon its second year. It is proving to be a valuable medium for the exchange of information and ideas among the personnel of the Department, and contains much of general public interest.

TURKEY AN OLD BIRD

A few facts regarding Christmas customs are seasonable at this time. We are apt to think that the turkey is a comparative newcomer to the dinner table but it had already appeared on the Christmas boards of England in 1573. It supplanted the favourite dish, a boar's head. The custom of decorating churches at Christmas, especially with holly and ivy, is a very ancient one. The Christmas tree, introduced to England from Germany by Queen Charlotte, would seem to be traceable to the Roman saturnalia, and was not improbably first imported into Germany with the conquering legions of Drusus. It is noteworthy that the Christmas tree with its pendant toys and mannikins is distinctly portrayed by Virgil. And that is a long time ago.

HERE AND THERE

Christmastide is upon us again. More and more it is becoming the happy festival of the children, and as the little folk dance about the lighted tree, gaily freighted with toys, they are, perhaps unwittingly, celebrating the most wonderful event in human history:

> We ring the bells, we raise the strain,
> We hang up garlands everywhere,
> And bid the tapers twinkle fair,
> And feast and frolic—then we go
> Back to the same old lives again.

Christmas comes but once a year, which is a very fortunate thing for father. The twenty-first day of December may be the shortest of the year, but the twenty-sixth is the shortest, financially, by an overwhelming majority.

The belief of the small boy in *Santa Claus* diminishes perceptibly after the jolly old fellow has paid his visit on Christmas Eve. His faith will again blossom forth with the first snow storm next year.

In the free-for-all race to accumulate riches on the elusive stock market, one is reminded of the passage in *Don Quixote* which runs:—"Many go out for wool and come home shorn themselves."

From H. L. Good, Collector at Nanaimo, B.C., the *Editor* received two highly coloured labels which were pasted on cases of fruit and fish imported through that port from Hong Kong. The fish label has a picture of an extraordinary specimen of the finny tribe, black and white spots, with a large head and apparently no tail. On the fruit label, in addition to the Chinese description, there is an advertisement in English which ends up as follows:—"These fruit was hacked in the vicinity of our or chards Every care has been taken for their frashness and nativity. Hoping any customer will putranize with us."

A photograph of a group of Customs officers taken thirty years ago reached the *Editor's* desk recently. Most of the men sported whiskers of the mutton chop and Dundreary type. That brought to the surface the delicate question, where are the beards of yesteryear? Most of them were literally cut off in their prime and the face thereof knoweth them no more. The *Editor* was looking up some information on another subject and came across a few facts about these rapidly disappearing hirsute facial adornments. He passes them on to readers of the REVIEW:—

> The Egyptians held the beard to signify manhood, and kept false ones to wear on high festival days. Their male gods, too, were always provided with beards. In China the beard, in which term moustaches are included, has a peculiar significance. It is worn to signify the wearer has grandchildren. Most savage or semi-civilized people wear beards and usually seem to take the same view as the old Israelites that the beard is honourable. With civilization came the barber.
>
> The early Greeks and Romans wore beards but after a while these were shaved and the word "bearded" was used to mean a savage or foreigner, for to a Greek or a Roman a foreigner was a savage as a matter of course. Our word *barbarous* meant originally *bearded*. Before they ceased to wear beards, however, the Romans were as careful of their chin coverings as the ancient Jews.
>
> Beard fashion in France was usually regulated by the king or emperor and the birth of a fashion is well shown in the case of the fighting king, Francis the First. He was a good-looking fellow and took no little pride in the fact. At first he wore no beard, but he was so fond of fighting that he would mingle in battle and consequently was occasionally wounded. One wound was across his chin and was by no means a beauty spot. He let his beard grow to cover the scar and as imitation is the sincerest form of flattery, his courtiers also grew their beards and the whole country followed suit.

HISTORIC CITY AND BUSY PORT

Quebec Stands Sentinel Overlooking Lordly St. Lawrence

The Customs House, Quebec, is a fine building of cut stone, two stories high, on the waterfront. It is 159′ long, 49′ in breadth with a portico 60′ x 34′ on its principal facade opposite the St. Lawrence. This portico of the Doric order, consists of a pediment supported by six fluted columns. Work was first begun on the Customs House in 1856, and completed in 1860. It was occupied by the Customs on July 1st, 1860. The interior was destroyed by fire in September, 1864, and was rebuilt in 1865 and 1866.

QUEBEC, the old walled city with its historical monuments and memories, is one of the important Customs-Excise marine ports of the Dominion. Situated about 220 miles from the Gulf of St. Lawrence, and 180 miles below Montreal, it is the first and last port at which ocean vessels report inwards and outwards for sea.

The Customs-Excise staff of the port of Quebec consists of 86 officers and 10 temporary officers employed during the season of navigation. J. B. A. LaRue is Collector.

Under the port are 11 outports and 11 Preventive stations with a personnel of 29 officers. It has a large area under its survey, covering 1,200 miles on the north shore of the St. Lawrence from Amos as far as Blanc Sablon near Greenly Island where the German plane *Bremen* landed. On the south shore it stretches from Lotbinière to Trois Pistoles, from the river front to the border line of the State of Maine, including the Magdalen Islands and Island of Anticosti in the Gulf.

Revenue at Quebec

In the fiscal year of 1921-22 the Customs-Excise revenue of the port of Quebec was $5,194,438, but since then the outports of Chicoutimi, Port Alfred, Jonquiere and Hebertville have been detached from the port, Chicoutimi made a chief port, and the other outports named placed under its survey, decreasing the revenue by nearly a million dollars. Notwithstanding this the revenue amounted to $6,520,149 in 1927-28 and showed an increase over 1926-27 of $584,866.

Customs-Excise collections at Quebec for the fiscal year 1927-28 were made up as follows:—

Import duties, $3,297,646; Excise taxes, $1,555,452; Excise duty, $1,649,829; Sundry collections, $17,220; total, $6,520,119.

This Year's Collections

For the seven months of the present fiscal year 1928-29, from April 1 to October 31, the revenue collected at the chief port of Quebec was $3,495,698. This was made up as follows:—Import duty, $1,717,-

This illustration shows a portion of the Customs-Excise staff of the port of Quebec. Reading from left to right the names are: —

First Row: H. M. Hannon, Surveyor; Miss G. Chasse, Stenographer; Frank J. Julien, Principal Clerk; Miss Rita Dallaire, Stenographer; Miss M. A. Belanger, Senior Clerk Stenographer; G. A. Dussault, Computing Clerk; Chas. Baillairge, Examiner; Ulric Pageot, Computing Clerk; P. U. Pageot, Messenger.

Second Row: L. A. Rinfret, Assistant Manifest Clerk; J.B.E. Poirier, Examiner; J. B. A. LaRue, Collector; W. P. Fitzpatrick, Cashier; L. C. Lanouette, Computing Clerk; James Dooley, Cashier; J. B. E. Frenette, Computing Clerk; Jos. Fortin, Cashier.

Third Row: L. E. Larue, Senior Clerk; A. Blouin, Assistant Inspector; J. G. Lemieux, Express and Postal Computing Clerk; P. E. Guay, Chief Clerk; Jos. Lamb, Computing Clerk; L. A. Poulin, Computing Clerk; J. E. Roulean, Special Exciseman, Grade 1; Ludvic Talbot, Examiner and Caretaker Customs House; J. B. A. St. Amand, Computing Clerk.

Fourth Row: J. O. E. Martineau, Sales Tax Auditor; J. DeBilly, Sales Tax Auditor; Jos. LeBlond, Messenger; C. A. Racine, Examiner; L. O. Paquet, Clerk; A. Masse, Examiner; C. O. Talbot, Manifest Clerk; J. A. Santerre, Senior Examiner.

Fifth Row: L. Langlois, Clerk; J. E. Robitaille, Messenger.

607; Excise taxes, $854,944; Excise duty, $914,643; Sundry collections, $8,503. May and August showed the largest monthly collections with $588,750 and $560,358 respectively.

Revenue received at the outports and collecting stations under the port of Quebec from April 1 to October 31 of the present fiscal year was:—

Amos, $16,983; Port Menier (Ellis Bay), $857; Havre St. Pierre, $24; Levis, $42,849; Montmagny, $32,501; Pointe-au-Pic, $9,889; Riviere du Loup, $20,743; Trois Pistoles, $3,933; Estcourt, $1,189; Grindstone, $147; Monk, $1,293; St. Pamphile, $101.

Grain Exports

From the opening of navigation to the end of October, 1928, 8,763,729 bushels of grain were received at Quebec, compared with 5,660,988 bushels for the corresponding period last year. Exports amounted to 6,343,793 bushels as against 6,955,821 for the same period of 1927.

A view of the harbour and river at Quebec, taken from Dufferin Terrace.

In the Long Room

The personnel of the long room, Customs Division, is approximately 22 officers. The number of long room entries passed in 1926-27 was 29,670; the number of entries passed in 1927-28 was 32,826. The personnel of the long room, Excise Division, is approximately 8 officers. The number of licensees in 1926-27 was 604; the number of licensees in 1927-28 was 623; the number of Excise entries in 1926-27 was 5,508; the number of Excise entries in 1927-28 was 7,166.

Some Excise Facts

Excise bonds, factories and breweries at Quebec are: breweries 2; cigar manufacturers 1; manufacturers of vinegar in bond 2; chemical stills 4; tobacco manufacturers 4; bonded liquor warehouses 1; pharmaceutical preparations 10.

Outside Work

The Surveyor, H. M. Hannon, supervises all outside work at the port and has under his survey 47 officers. He is responsible for the supervision and assignment to duty of officers employed in the following Customs branches:—

King's Warehouse, Customs Express Branch, Customs Postal Parcel office, Customs Export and Marine Branch, Customs Bonded Warehouses.

A fact to be taken into consideration at the port of Quebec is the amount of work performed in dealing with Immigration, as all third class passengers must disembark at the port of Quebec during the season of navigation and have their baggage examined. During the season of 1926, 81,031 third class passengers were handled at this port and in 1927 the number increased to 86,801. This work must be performed but does not add very materially to the revenue of the port.

Shipping Activities

The number of vessels entered and cleared at the port of Qebec from 1st April to 30th September, 1928, was as follows:—

Seagoing vessels, 325 inwards, 160 outwards; coastwise, 1,130 inwards, 1,369 outwards; inland navigation, 132 inwards, 101 outwards.

During the fiscal year 1927-28, 417 vessels reported inwards from sea, 217 cleared for sea; coastwise and inland navigation, inwards 2,060, outwards 3,204. The number of export entries in 1927-28 was 4,302.

During the season of navigation, from April to December, every week-end, from five to ten officers proceed to Father Point to meet the Canadian Pacific vessels, which make Quebec their terminal port, and examine on board on the way up the river, the first, second, and tourist third class passengers' baggage.

Between April 1 and September 30, 1928, thirty-two trips were made by the staff of examining officers to Father Point to examine baggage of passengers on incoming liners of the Canadian Pacific Steamship Company. The number of pieces examined on board these vessels was 10,094. Of these 5,519 pieces were forwarded in bond to the United States. Duty collected was $5,752.

In the season of 1927 there were 34 such trips to Father Point. Ten thousand eight hundred pieces of checked baggage were examined on board, 2,291 pieces forwarded in bond to interior ports, 1,777 pieces examined at dock as passengers disembarked. Thirty thousand and twenty-eight pieces of hand baggage were also examined Total duty collected on board the vessels was $6,068 and 502 pieces of baggage were forwarded by express in bond.

During the season of 1926 there were 28 trips, 7,060 pieces of checked baggage examined on board the vessels, 1,407 pieces forwarded in bond to in-

terior ports, and 15,000 pieces of hand baggage examined at the dock as passengers disembarked. The amount of duty collected on board was $5,646.

Other Collections

In addition to the Customs-Excise revenue collected at the port of Quebec for the fiscal year 1927-28, the following collections have been made during that period on account of other departments, viz:—

Department of Marine and Fisheries: Steamboat Inspection Fees, $4,375; Marine Fees, $10.

Department of Health: Sick Mariners' Dues, $13,580; Fumigation Charges, $1,101.

Quebec Harbour Commissioners: Tonnage Dues, $21,234.

Postal Parcels Branch

The total number of packages handled by the Customs postal branch from April 1 to September 30, 1928, was 17,188. The amount of duty collected was $46,949. During the fiscal year 1927-28 the number of parcels received was 37,292.

Examining Warehouse

During 1927-28, 15,408 packages were sent to the examining warehouse for examination by appraisers, an increase over the preceding year of 2,000 packages. There are 4 appraisers at Quebec.

Manifests forwarded totalled 11,951.

Express Branch

From April 1 to September 30, 1928, the total number of packages received at the Express Branch was 8,827. The duty collected was $80,484. For the fiscal year 1927-28 the number of packages received was 18,793.

Impression of Quebec

Major W. F. Butler, thus described Quebec in *The Great Lone Land*, written fifty years ago:—

There are many landscapes which can never be painted, photographed, or described, but which the mind carries away instinctively, to look at again and again in after-time—these are the celebrated views of the world, and they are not easy to find. From the Queen's Rampart, in the Citadel of Quebec, the eye sweeps over a greater diversity of landscape than is probably to be found in any one spot in the universe. Blue mountains, far-stretching river, foaming cascade, the white sails of ocean ships, the black trunks of many-sized guns, the pointed roofs, the white village nestling amidst its fields of green, the great isle (the Isle of Orleans) in mid-channel, the many shades of colour from deep blue pine-wood to yellowing corn-field—in what other spot on the Earth's broad bosom lie grouped together in a single glance so many of these "things of beauty" which the eye loves to feast on and to place in memory as joys for ever?

ESTABLISHED MANY YEARS

Customs office at Hereford Road since 1843

Situated between Cannan, Vermont, and Stanhope, Quebec, the Customs office of Hereford Road, Quebec, is on one of the principal roads leading to the Daniel Webster Highway and the White Mountains. This is also one of the direct routes from Montreal to Portland, Maine.

An interesting fact regarding Hereford Road office, of modest appearance and situated in comparatively isolated location, is that it is one of the oldest in Canada, documents proving that since 1843 there has been a Customs office there.

The Customs Office at Hereford Road, Quebec. This is one of the oldest Customs points in Canada. Photograph furnished by E. J. Struthers, Collector, Beebe Junction.

The road that leads past this office traverses a very picturesque region where crystal lakes are closely bordered by rugged mountains and is in a zone much favoured by United States tourists, anxious to escape a few hours the hurly-burly of their cities. This explains why in one single day there have been recorded upwards of 1,700 automobiles passing through Customs at this point.

The permanent officers at Hereford Road are W. D. Sideleau, and J. E. A. Robidas.

QUANTITY DECREASED

A falling off in the quantity of grain from the United States shipped through Canadian ports is noted. This year 49,742,519 bushels were exported as compared with 78,854,473 bushels last year.

MANY PREVENTIVE SERVICE SEIZURES

EXCELLENT work is being done by the smaller patrol boats of the Preventive Service. Recently Patrol No. 4, which operates off the coast of Nova Scotia, made a seizure of a schooner off Cape Breton with a cargo of 104 kegs of rum, each containing 10 gallons, and 35 gallon kegs. These patrol boats are constantly on the alert and are actively engaged in all weathers.

During the month of October, 1928, the Customs-Excise Preventive service made 200 Customs and 94 Excise seizures, a total of 294. For the corresponding month of 1927 the seizures numbered 253 Customs and 105 Excise.

Schooner seized with cargo of rum by Customs Patrol Boat No. 4, being moved to wharf after liquor was unloaded.

Customs Patrol Boat No. 4, Captain Thomas Scott, Master.

By provinces the seizures for October, 1928, were:—

Nova Scotia, Customs 40, Excise, 2; New Brunswick, Customs 4, Excise 2; Prince Edward Island, Customs 9, Excise, 2; Quebec, Customs 26, Excise 30; Ontario, Customs 58, Excise 28; Headquarters District (Ottawa), Customs 18, Excise 1; Manitoba, Customs 16, Excise 11; Saskatchewan, Customs 10, Excise 15; Alberta, Customs nil, Excise 2; British Columbia, Customs 19, Excise 1.

OPENED AND CLOSED

Collectors have been advised of the following changes in the list of Customs offices, effective on the dates indicated hereunder:

Maitland, Ont., a Preventive Station under the survey of the port of Prescott, Ont., closed, effective on and after 1st December, 1928.

Cutler, Ont., an outport and warehousing port under the survey of the port of Sault Ste. Marie, Ont., closed, effective on and after 1st December, 1928.

Church Point, N.S., an outport under the survey of the port of Weymouth, N.S., closed, effective on and after 1st December, 1928.

Springfield, N.S., an outport and warehousing port under the survey of the port of Middleton, N.S., closed, effective on and after 1st December, 1928.

Wallace, N.S., an outport and warehousing port under the survey of the port of Amherst, N.S., closed, effective on and after 1st October, 1928.

Selkirk, Man., an outport and warehousing port under the survey of the port of Winnipeg, Man., closed, effective on and after 1st October, 1928.

Caledonia, N.S., an outport and warehousing port under the survey of the port of Liverpool, N.S., closed, effective on and after 1st October, 1928.

INCOME TAX REVENUE BY DISTRICTS

The following is a comparative statement of Income Tax revenue by districts received during the first eight months of the fiscal year ending November 1927 and 1928. Decreases are marked*.

Districts	1927-28	1928-29	Inerease or Decrease	Districts	1927-28	1928-29	Increase or Deerease
Halifax	498,111 75	562,774 00	64,662 25	Winnipeg	2,684,962 16	3,011,364 00	326,401 84
St. John	573,727 08	526,268 40	*47,458 68	Regina	631,654 83	559,745 08	*71,909 75
Quebec	1,291,483 10	1,108,442 34	*183,040 76	Saskatoon		171,153 26	171,153 26
Montreal	15,969,672 08	17,684,054 62	1,714,382 54	Prince Albert	55,250 75	50,338 03	*4,912 72
Ottawa	2,483,896 96	2,246,169 18	*237,727 78	Calgary	1,170,618 56	878,405 82	*292,122 74
Kingston	335,760 23	413,409 31	77,649 08	Edmonton		366,372 53	366,372 53
Belleville	248,329 36	326,942 38	78,613 02	Vancouver	5,322,857 24	3,924,494 53	* 1,398,362 71
Toronto	11,891,521 89	15,069,238 41	3,177,716 52	Yukon	21,336 65	27,410 95	6,074 30
Hamilton	3,718,326 61	4,319,825 54	601,498 93				
London	4,729,838 73	4,015,801 18	*714,037 55	Totals	51,933,895 84	55,622,169 33	3,688,273 49
Ft. William	306,547 86	359,959 77	53,411 91				

SUMMARY OF SALES TAX CHANGES

IN the November number of the REVIEW a question pertaining to sales tax appeared, as follows:—

When was sales tax first collected in Canada and what was the rate? What reductions or increases in the tax have been made and on what dates did these go into effect?

The following detailed information concerning sales tax was prepared by V. C. Nauman, Chief, Excise Tax Branch of the Department.

Sales tax was imposed by Chapter 71, an Act to amend the Special War Revenue Act, 1915, and was effective from May 19, 1920.

Domestic Sales Tax	May 19, 1920 to June 16, 1920	June 17, 1920 to May 9, 1921	May 10, 1921 to May 23, 1922	May 24, 1922 to Dec. 31, 1923
Sales by Manufacturers or Produeers to Retailer or Consumer	1%	2%	3%	4½%
Sales by Wholesaler or Jobber to all others	1%	1%	1½%	2¼%
Manufaeturer to wholesaler or jobber				
Lumber	1%	Same as other goods	2%	3%
Sales Tax on Importation—				
By Manufacturers, Producers, Wholesalers, Jobbers	1%	1%	2½%	3¾%
By Retailers and Consumers	1%	2%	4%	6%
Lumber	1%	Same as other goods	3%	4½%

January 1, 1924 to April 10, 1924, sales by licensed manufacturers or producers to, or importations by, unlicensed persons...6%
April 11, 1924 to February 17, 1927, sales by licensed manufacturers or producers to, or importations by, unlieensed persons..5%
February 18, 1927, to February 16, 1928, sales by licensed manufacturers or producers to, or importations by, unlicensed persons....4%
February 17, 1928, to present, sales by licensed manufacturers or produeers to, or importations by, unlieensed persons,.... 3%

The above subject to specific exemptions or statutory provisions of the Aet, and Regulations.

ITEMS FROM THE EXCISE DIVISION

Regulation Established

Collectors have been notified that the Minister of National Revenue has established the following regulation under authority of Section 95, Subsection (2), Chap. 179, R.S.C. 1927:—

Bona fide farmers who can vegetables and who sell the canned vegetables exclusively by retail are classed as exempt from consumption or sales tax.

Cans and other equipment purchased by such farmers are subject to tax at the time of purchase.

If any persons, whom the above affects, are now licensed, Collectors should notify them at once, and furnish the Department with a list of their names in order that licenses may be cancelled.

Spirits and Tobacco

Comparative statement of Excise Duty collections during the months of October, 1927, and October, 1928, is as follows:—

October, 1928, spirits potable, $1,899,521; October, 1927, $1,904,801. October, 1928, spirits, non-potable, $136,581; October, 1927, $102,467. October, 1928, malt, $400,847; October, 1927, $326,720. October, 1928, cigars, $73,284; October, 1927, $57,669. October, 1928, cigarettes, $2,507,319; October, 1927, $2,038,108. October, 1928, manufactured tobacco, $395,992; October, 1927, $372,323. October, 1928, foreign raw leaf tobacco, $662,674; October, 1927, $563,209. October, 1928, beer, $31,988; October, 1927, $18,151. October, 1928, licenses, $289; October, 1927, $167.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of October, 1927, and October, 1928, is as follows:—

October, 1928, tobacco, cut, 1,286,934 pounds; October, 1927, 1,116,935 pounds. October, 1928, tobacco, plug, 607,264 pounds; October, 1927, 660,938 pounds. October, 1928, cigarettes, number 417,738,930; October, 1927, 339,564,900. October, 1928, cigars, number 24,259,725; October, 1927, 19,131,515. October, 1928, snuff, 83,297 pounds; October, 1927, 83,825 pounds. October, 1928, foreign raw leaf tobacco, 1,604,758 pounds; October, 1927, 1,372,452 pounds.

Denatured Alcohol

Collectors have been advised by circular signed by G. W. Taylor, Commissioner of Excise, regarding Specially Denatured Alcohol, grade No 1 F, as follows:—

Notice is hereby given that on and after the 15th November, 1928, the composition of the Grade of Specially Denatured Alcohol above mentioned will be changed as follows:—

To 100 gallons of Ethyl Alcohol 65 O.P. add,—
500 grains Brucine Sulphate,
300 grains Quassin,
1 gallon Diethylpthalate,
1 gallon Butyl Chloride.

Departmental specifications governing the quality of Brucine Sulphate and Diethylphthalate to be used as denaturants will remain unchanged.

The following specifications are established for Butyl Chloride and Quassin intended for use as denaturants, viz:—

Butyl Chloride: This shall be a good commercial grade of normal butyl chloride free from butyl alcohol. When distilled under the conditions specified in Circular 488-C for the testing of Benzol, not less than ninety per cent of the whole volume shall pass over in the interval between 76° C. and 80° C.

When 10 ml of the material are shaken with 20 ml of water to which a few drops of methyl red solution have been added and the whole is allowed to stand for five minutes, the upper layer of liquid must measure not less than 9·5 ml and the methyl red must have suffered no such change in colour as would indicate an acid reaction.

Quassin: This shall have the characteristics specified under the title, "Quassine" in the "Codex Medicamentarius Gallicus Pharmacopée Francaise," edition of 1908.

Regarding Engravings

It has been brought to the attention of the Department that certain newspaper and other publishers are manufacturing photo-engravings, electros, etchings, half-tones, etc., for use in the production of exempt newspapers, magazines or periodicals, and are not using a correct basis for the computation of sales tax thereon.

Collectors are advised that the values determined by the Department under Chap. 179, Section 87, of The Special War Revenue Act are those contained in schedule H, of the Cost Committee of the Manufacturing Photo Engravers of Canada, less 25 and 10 per cent.

THE FAMILY ALBUM

Another veteran has left the ranks. On October 1, 1928, John Bailey, Sub-Collector of National Revenue, Customs and Excise Divisions, Walkerville, Ontario, retired from the service on superannuation, at the age of 70. He was attached to the Walkerville staff for 31 years.

Mr. Bailey joined the service in 1893, being appointed special customs investigator by the late Hon. N. Clark Wallace, Comptroller of Customs. He was first stationed at Spanish River, Ontario. A year later he was made travelling investigating officer, covering border points from Trenton to Halifax.

In 1897 Mr. Bailey was transferred to Windsor for special work and was stationed at Walkerville as preventive officer to assist Jos. D. Janisse, Sub-Collector, there being no other officers at Walkerville.

Mr. John Bailey

In 1902 Mr. Bailey's appointment was made permanent with the rank of Computing Clerk and Cashier. In 1912 he was promoted to Senior Clerk, which position he held until October, 1919, when he became Sub-Collector of Walkerville outport.

Only two officers were on duty at Walkerville when Mr. Bailey entered the service there. The staff now comprises 47. Mr. Bailey has witnessed a steady growth of the outport. Statistics show the amount collected in 1897 was $54,000 while in the last six months of his service the collections reached the high peak of $11,888,152, or an average of almost two million dollars per month.

Mr. Bailey has been prominently identified with the activities of fraternal societies. He has also been deeply interested in municipal welfare and was Chairman of the Board of Health and representative of the Park Board of Walkerville.

On the eve of his retirement Mr. Bailey was presented by A. C. Teno, Senior Clerk, on behalf of the staff, with a walnut spinnet writing desk.

In thanking the staff for the gift Mr. Bailey also included a word of appreciation of the loyal cooperation of his officers throughout his career, and urged them to work together in the future, as in the past, for the good of the service.

BUSY PORT OF FERNIE

Volume of Business Affected by Changed Importing Methods

The Customs-Excise collections at the port of Fernie, B.C., during the fiscal year ended March 31st, 1928, were $200,195, made up of Import Duty $157,443; Excise Taxes $32,484; Excise duties $10,268. The collections during the preceding year were about $25,000 more. During the past seven years this port has collected over two and one quarter million dollars.

The volume of business is not as large now as it was several years ago when merchants were importing direct and clearing their goods through the local Customs office. The old order seems to have changed. To-day many merchants purchase their goods through a Canadian agent who represents a British or foreign manufacturer and is quoted a delivered price f.o.b. destination, duty paid. The majority of these importations are cleared at Vancouver or Montreal. This method deprives interior ports of much revenue which would otherwise be theirs. This is particularly noticeable at the Fernie office which only receives a portion of the revenue on imported goods which come into the port.

The port staff consists of three officers, W. H. Gates, Collector, and officers R. H. Brown and M. F. Robichaud. There are two Preventive Stations, Roosville and Flathead, and one outport, Newgate, under the survey of the port.

BRITISH PUBLICATIONS

Many are Classified for Entry Purposes

A bulletin has been issued for the guidance of Customs officers informing them that in accordance with the Board of Customs decision and departmental rulings contained in Appraisers' Bulletins Nos. 3361 and 3376 relating to periodical publications consisting almost wholly of fiction, the following British publications are classified for entry purposes under tariff item 169, viz:—

Argosy, Best-Story Magazine, Betty's Paper, Boy's Cinema, Boy's Friend, Boy's Realm, Cassell's Magazine, Champion, Christian Novels, Chums, Complete Storyteller, Corner Magazine, Eve's Own, Gem Library, Girls' Friend, Girls' Mirror, Golden Mag., Golden West, Grand Magazine, Handy Stories, Harmsworth's All Story Magazine, Horner's Stories, Jolly Mag, Joy, Magnet Library, Merry Mag, Nelson Lee Library, New Magazine, Noval Magazine, Peg's Companion, Poppy's Paper, Premier Magazine, Popular, Red Magazine, Red Letter, School Friend, School Girls' Own, School Girls' Weekly, Smart Novels, Story-Teller, Sunday Stories, Sunny Mag., Triumph, True Love-Stories, True Story Magazine, 20 Story Magazine, Union Jack, Violet Magazine, Week End Novels.

Under tariff item 171—Paper covered books, unbound, viz.:—

Children's Treasure House (complete in 42 fortnightly parts), Harmsworth's Universal History (complete in about 45 fortnightly parts), Waverly Children's Dictionary (to be completed in about 40 fortnightly parts).

Under tariff item 171—Juvenile weekly comic papers, viz.:—

Bubbles, Butterfly, Chick's Own, Comic Cuts and Chips, Comic Life, Film Fun, Funny Wonder and Jester, Kinema Comic, Larks, Lot-O'-Fun, Play Box, Playtime, Pluck, Rainbow, Sunbeam, Tiger Tims Weekly, Tiny Tots.

Under tariff item 178—Fashion books and periodical publications, viz.:—

(Bestway No. 146) Evening Frocks (Bestway Books No. 23), Sports Clothes, Children's Dress, Fashions For All, Home Fashions, Leach's Children's Fashions, Mabs Fashions, Weldon's Bazaar of Children's Fashions, Weldon's Dainty Garments for Baby, Weldon's Illustrated Dressmaker, Weldon's Knitted Suits for Baby Boys, Weldon's Knitter, Weldon's Ladies' Journal, Weldon's Ladies' Underwear, Weldon's New Net Weaving, Weldon's Sets for Tiny Tots and Babies, Weldon's Sleeveless Cardigans and Raffia Hats, and all similar advertising publications, whether published by Weldons Ltd., the Amalgamated Press Ltd., or other publishers.

(Free patterns enclosed with such fashion books and periodical publications dutiable under tariff item 178, may be included in the weight of the books and publications for entry purposes.)

The ruling contained in Memo. No. 1528-B may be disregarded in so far as it relates to "Weldon's Ladies' Journal" or similar advertising publications.

Under tariff item 180—Paper covered books, unbound, viz.:—

The World's Famous Pictures, to be completed in 8 more fortnightly parts.

Under tariff item 184—Monthly, semi-monthly and weekly publications, unbound, viz.:—

All Sports Weekly, Answers' Children's Newspaper, Christian Herald and Signs of Our Times, Family Herald, Family Journal, Football and Sports Favourite, Girls Cinema, Home Chat, Home Companion, Humorist, John Bull, Lady's Companion, Little Folks, London Magazine, London Opinion, Modern, Modern Wireless, My Magazine, Passing Show, Pearson's Weekly, People's Friend, Pictorial Weekly, Picture Show, Popular Gardening, Popular Wireless, Quiver, Royal Magazine, Sports Budget, Strand Magazine, Sunday Circle, Sunday Companion, T.P's Weekly, Tit-Bits, Weekly Welcome, Wide World, Wireless Constructor, Woman and Home, Woman's Companion, Woman's Friend, Woman's Journal, Woman's Life, Woman's Pictorial, Woman's Weekly, Woman's World.

The above mentioned books, juvenile comic papers and publications do not constitute a complete list of all British periodical publications imported into Canada, but will serve as a guide in classifying all similar imported publications.

MUCH GRAIN EXPORTED

A total of 174,166,330 bushels of grain were shipped from the port of Montreal this season up to the end of October. This was an increase of 11,079,259 bushels over the same period in 1927. Receipts show corresponding advances. The total for ten months was 176,131,719 bushels as compared with 161,628,004 bushels last year.

COLLECTIONS INCREASED

During the month of October, 1928, collections at the Postal Parcels branch, port of Montreal, were $122,960. This is an increase over September, 1928, of $18,674 and over October, 1927, of $29,235.

During October, 1928, the Customs Express Branch of the port of Montreal delivered 21,616 packages. Entries totalled 4,865 and duty collected was $336,000.

NEWS AND COMMENT

Contributions pertaining to the Customs, Excise, and Income Tax Divisions, are invited to this Department of the Review.

Fort William, Ont. F. C. Perry, for twenty-two years Collector of Customs at this port, died on September 23rd, 1928. The late Mr. Perry came to Fort William in 1877, and was one of its pioneers. In 1877 Fort William comprised a small group of frame houses and cabins, and Mr. Perry saw the twin cities at the head of the lakes grow into important communities. On July 1st, 1900, Mr. Perry was appointed Collector of Customs at the port of Fort William, succeeding the late John Livingstone. He remained in the position of Collector for twenty-two years, retiring on August 1st, 1922. For thirty years the late Mr. Perry was Treasurer of St. Andrew's Presbyterian church, Fort William.

Montreal. From September 1st to September 29th, 1928, the number of packages delivered at the Customs Express Branch, Montreal, was 17,807. The amount of duty collected was $311,025.

Vancouver, B.C. Vancouver Customs and Excise group of the Amalgamated Civil Servants of Canada held their regular meeting, with a large attendance of members, when the new officers for 1928-29 were installed. The A.C.S.C. branch at Vancouver is made up of nearly 800 paid-up members, the Customs-Excise group contributing a quota of 150. The new officers are: Chairman, H. G. Hunt; Vice Chairman, J. H. McClean; Corresponding Secretary, J. J. Atherton; Financial Secretary, J. W. Curran; Delegates to Local Council, H. G. Hunt and B. S. Cusack; Alternates, J. W. Murray and R. T. Cannell; Section Chairmen (Long Room), H. W. Baker; T. E. Lee; (Examining Warehouse) C. McAlduff; (Wharf) J. W. Murray; (Night Guards) J. Reaich.

Ottawa. This Customs-Excise port has contributed to the increased revenue of the Department, the port gain for the six months of this fiscal year, ended September 30th, over the corresponding period last year being $320,000.

Appraiser T. H. Burns, Secretary of the Dominion Customs-Excise Officers' Association, who had been ill since June, resumed his duties on October 1st.

During October the port lost the services of Customs-Excise Cashier John E. Donovan, who died after a brief illness. He was an efficient and industrious officer.

Senior Clerk T. A. Hood recently retired after forty-one years' service in this port as head of the Postal Parcels Branch. Officer Hood saw this branch of the Customs in Ottawa make great progress, over fifty thousand consignments going through the branch during the fiscal year ended March 31st last. His fellow officers presented Mr. Hood with an eight-day clock as a token of their esteem and goodwill.

Winnipeg, Man. It was noted at this port that many who entered as tourists this summer decided to remain in Canada, and either paid duty on their automobiles or passed a settlers' effects entry, if entitled to do so.

The following have been elected officers of the Income Tax group at Winnipeg, Amalgamated Civil Servants of Canada:—Adam Hay, President; H. H. Jones, Secretary.

Calgary, Alta. A National Revenue group of the Amalgamated Civil Servants of Canada has been formed at Calgary with M. Gill, President and J. M. Donaldson, Secretary.

Brantford, Ont. Thomas Cockburn has been appointed Assistant Inspector of Income Tax for Brant County, with office at Brantford. Mr. Cockburn will report through the Inspector of Income Tax, Hamilton.

Halifax, N.S. Arthur G. Lovett, well-known citizen of Halifax and for the past three years Inspector of Customs and Excise for the port, died recently following a brief illness.

The late Mr. Lovett was fifty-six years of age and for more than thirty years had been

in the Customs service, entering in one of the lowest positions and advancing to the rank of Inspector. He was born in Halifax.

Surviving him are his widow, two sons and one daughter, and four brothers and three sisters.

Tillsonburg, Ont. During the three months period of August, September, and October, 1928, the revenue at this port amounted to $88,771 (including the outport of Port Burwell) as compared with $78,832 for the corresponding period last year.

A new service has been inaugurated at the outport of Port Burwell by the Valley Camp Coal Company. Their bulk freighter, *Valley Camp*, makes regular trips to the outport with cargoes of bituminous coal, approximately 3,000 tons per trip, unloading the entire cargo in two hours.

DEPARTMENTAL RULINGS

Escolac Thinner No. 1, per sample, from Edward Smith and Company, New York, N.Y. Tariff item 220 (b).

Rotogravure and Comic Sections for newspapers when imported not stuffed in or folded with copies of newspapers. Tariff item 183.

Fabrics enumerated in Tariff item 554 (a) must be composed wholly of the fibres mentioned therein.

Rubber coats, aprons and sleeves, worn by teachers and students in the laboratory when making chemical tests. *Not* entitled to entry under Tariff item 696.

Challenge Option Printer, a small hand-operated printing press manufactured by the Challenge Machinery Company, Grand Haven, Michigan, for printing options on insurance policies. Tariff item 442.

Nickel in sheets, polished, and nickel silver in sheets, polished. Tariff item 356 and 356 (a) respectively.

Miners' Carbide Lamps, equipped with carrying handle with a hook attached thereto for hanging the lamp from the wall or roof in the mine, are not admitted under tariff item 460 (e), notwithstanding that they may also be equipped with a small hook at the back so that they may be carried on the belt when "going on" or "coming off" shift. Such lamps are rated for duty under tariff item 435.

Merchen Scale Feeders, manufactured by the Merchen Scale Feeder Company, Spokane, Wash., designed for use by millers for blending by weight. Tariff item 437.

Bolts and Nuts made of Monel metal, not plated. Tariff item 711.

Wood screws and machine screws made of Monel metal. Tariff item 413.

Hyde Automatic Feathering Propellers of brass, manufactured by the Hyde Windlass Company, Bath, Maine. Ruled as of a class or kind not made in Canada and entitled therefore to entry under Tariff item 470 for the equipment of vessels.

Aeroplanes used in schools of aviation for giving lessons in flying. Ruled to be *not* entitled to entry under item 696, but to be dutiable under Tariff item 590 (a).

"Vibratone" (Dr. Holm's Massage and Exercise Machine) manufactured by the Holms Manufacturing Company, Kenosha, Wis. Tariff item 453.

Fertilizer Attachments used on potato planters and seed drills. Tariff item 448.

"Quiet May" Automatic Oil Burner, consisting mainly of electric motor, transformer, blower, oil pump, strainers, oil atomizer, igniter and electric controls combined in one unit, designed for use in connection with heating furnaces. Tariff item 453.

The V-W Window Ventilator, an all-steel die-stamped ventilator, painted, manufactured by the V-W Ventilator Company, Columbus, Ohio, designed to be placed in opened windows to admit fresh air without drafts and free from dirt, rain and snow. Tariff item 454.

THE LETTER BAG

Promotional Transfers

An Exeise officer of a western port writes under the *nom de plume* of *Saskatchewan*:—

Most of us have observed that all large institutions, such as banks and industrial concerns, have long ago employed a system under which the advancement opportunities of their employees have been increased by removing restrictive limitations as to the territory or area in which they may be assigned to duty. It is their common practice to transfer these employees, who have shown more than ordinary ability, to more responsible posts. These institutions are engaged in business for profit, and it pays them to encourage efficiency in this manner.

It would appear that such a system could be followed to advantage in the Government service to-day. It is certainly in the best interests of the service that an employee be assigned to duty where he is most needed, and that he should occupy a position for which he is most fitted.

The recently advertised Excise examinations indicate a sincere desire on the part of the Department that employees of that division be given an opportunity of demonstrating their suitability for more responsible positions, and an open competitive examination, such as this referred to, is an admirable method, and could be used as a basis for determining one's fitness for promotion by transfer or otherwise. The transfer system has much to commend it, and its adoption throughout the service would encourage further efficiency and increased knowledge of work amongst the officers. Restrictive territorial limits to advancement should be removed.

Editor's Note:—This subject is open for discussion in the *Letter Bag*.

Superannuation Question

T. S. Tobin, Collector at Stratford, Ontario, writes:—

In reading over Memorandum No. 92 of June 12, 1928, I was not quite clear as to the full meaning of Section 5 on Page 4, reading:—

Whenever an officer in the service of the Department may be granted a leave of absence with pay, on his retirement from the service, he shall, in lieu of such leave of absence with pay, be paid out of the Consolidated Revenue fund, a gratuity equal to the amount of pay which he would have received if he had been granted such leave of absence, and the position occupied by him shall be declared vacant as from the date of such payment.

Supposing an officer's time is up on June 30; he would cease duty on January 1st. The point I would like explained is when does this officer receive this gratuity, and when does his superannuation allowanee commence, as the office is vacant from date of receiving gratuity? Any information you can give through your valued publieation will be appreciated.

Editor's Note:—The officer's duties cease on his retirement, and the gratuity is paid as soon thereafter as the necessary formalities can be completed. His superannuation allowance commences from the date of his retirement.

Another Suggestion

J. H. Henning, Sub-Colleetor at Melville, Saskatchewan, writes:—

Regarding the suggestion of H. C. Manning of Revelstoke, B.C., in the *Letter Bag*, October number, I submit the following, which in my opinion, would be an improvement:—

Let the baggage and express remain as it is, but for mail parcels would it not be well to have Form B-16 put up in pads of 150 sheets to a pad, and numbered 1 to 50, 3 sheets to a number? There would have to be an extra eolumn added for importer's signature.

The sheets would not necessarily have to be carbonized, but a carbon leaf used as at present.

If this were adopted it would do away with T-53 as the one writing would cover the transaction.

The only thing to watch would be the correct eonseeutive number of package from one sheet to the next, but this would be easily remembered when aceustomed to its use.

Editor's Note:—Further comments on Mr. Manning's and Mr. Henning's suggestions are invited.

THE QUESTION BOX

Questions will be asked in one number of the Review and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

The following questions were asked in the November number of the Review:—

(1) When was Sales Tax first collected in Canada and what was the rate? What reductions or increases in the tax have been made and on what dates did these go into effect?

(2) What is the procedure in the event of a resident of the United States returning a Canadian machine to a Canadian factory for repairs and original B-13 Entry of exportation cannot be furnished?

(3) Does the Department supply free of charge, all forms relating to the report inwards and outwards of vessels?

(4) What authority has a Customs officer, apart from the Customs Act, over small gasoline-operated ferries in regard to their being seaworthy, with proper life-saving and other equipment for all navigation requirements? If they are under five tons must they be registered? Who are the proper authorities responsible for their condition and to what department must we go for this information? Must the person acting as master on these small ferries be a licensed officer to act as master and operator of vessel?

The answers are:—

(1) A detailed statement relating to sales tax changes appears elsewhere in this number.

(2) See Memo. 1296-B. By Order in Council of 20th August, 1904, the following regulations were made and established, in regard to the temporary admission of articles of Canadian manufacture, returned to be repaired in Canada and again exported, viz:—

Articles of Canadian manufacture may be admitted temporarily without duty, when returned to Canada for repairs and to be again exported; provided that the articles shall be identified to the satisfaction of the Collector of Customs at the port of reentry into Canada, and that a sufficient bond for double the amount of the Customs duty be delivered to the Collector as security for the exportation of the articles or payment of duty thereon, within six months from the time of entry.

(3) The Department supplies free of charge Forms A-6 and A-9 report inwards, and A-7 and A-10 report outwards.

(4) This question was submitted to the Department of Marine and Fisheries and the following information has been supplied:

Section 626 of the Canada Shipping Act gives any chief officer of Customs, or other person thereto directed in writing by the Minister of Marine and Fisheries power to seize and detain any steamboat or vessel running in violation of any of the provisions of Part VII of that Act.

Vessels under 5 tons, gross tonnage, are not required by law to be registered, but under the provisions of Section 31 of the Canada Shipping Act, if not registered, are required to take out a license from an officer of Customs.

As regards the authorities responsible for the condition of vessels, it may be said that all passenger ferries propelled by steam, or power other than sails or oars, in excess of 5 tons, gross tonnage, are subject to annual inspection by a Steamship Inspector appointed under the provisions of Part VII of the Canada Shipping Act. Steamships Inspectors are under the Department of Marine and Fisheries, Marine Branch.

Power-driven vessels not in excess of 5 tons are not required by law to have a master certificated as such, but if in excess of 5 tons they are required to have a duly certificated master.

The following questions will be answered in the January number of the Review.

(1) What are the fees collectible for feeding and pasturing horses in bond, and when are such fees due?

(2) Would a Canadian citizen be permitted to enter as free goods, under tariff item 704, effects bequeathed to him by a relative in the United States who was in his lifetime a naturalized citizen of that country.

(3) Who was the Deputy Minister of Inland Revenue in the year 1900?

(4) A freight manifest A-2 Pink, covering two shipments in transit through Canada, is issued by one frontier port on another. En route the shipments become separated, one being exported through the receiving port mentioned on the manifest, and the other is known to have been exported through another port without manifest. Of the several ways that a clear cancellation of the original manifest can be obtained, which is the most correct?

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

OCTOBER—NOVEMBER

ADDITIONS

Quebec

Montreal: Gaston Pelletier, Customs Appraiser (Divisional).

Ontario

Hamilton: A. J. Young, Customs Appraiser (Divisional).
London: C. S. Fitzgerald, Customs Excise Clerk.
Ottawa: S. H. Ogden, O.A.S., Customs Excise Clerk.
Toronto: S. J. Kelly, Assistant Customs Appraiser.
Windsor: Miss A. Salustro, Stenographer, Grade 2.

Manitoba

Winnipeg: C. H. Richardson, Assistant Customs Appraiser.

British Columbia

Vancouver: J. V. Rees, O.A.S., Customs Truckman.
(Englewood): R. V. Armstrong, V. M. Galbraith, Customs Excise Enforcement Officers.

Preventive Service

I. B. M. Barr, A. Belair, Special Customs Excise Officers; Corporal J. Brunet, Customs Excise Enforcement Officer; P. T. Catharin, Captain, Patrol Boat "O-27"; L. A. Chiasson, Customs Excise Enforcement Officer; Miss H. A. Clark, Stenographer, Grade 3; H. A. Dawson, A. C. Desmarais, Special Customs Excise Officers; Miss H. Durney, Stenographer; Miss B. A. Fortier, Stenographer, Grade 2; O. Hodgson, Customs Excise Enforcement Officer; R. Huet, O. Lessard, Special Customs Excise Officers; J. R. McKinnon, Customs Excise Enforcement Officer; P. A. Therriault, Special Customs Excise Officer; Corporal L. M. L. Walters, Customs Excise Enforcement Officer.

Inspection

A. C. Allman, O.A.S., E. H. Clark, O.A.S., J. S. G. Tassie, Assistant Inspectors of Customs and Excise (Sales Tax Auditors).

Administrative

S. Braverman, Messenger.

DEDUCTIONS

Nova Scotia

Halifax: Robie Pearce, Senior Customs Excise Examiner.

New Brunswick

St. Stephen: F. H. Watkins, Customs Excise Examiner.

Quebec

Athelstan (Trout River): J. A. Gregoire, J. W. Lapalme, Customs Excise Examiners, Limited Service Outport.
Beebe Junction (Rock Island): R. W. Smith, Customs Excise Examiner.
Coaticook (Stanhope): D. A. Baldwin, Eddie Boivin, Customs Excise Enforcement Officers.
Quebec: Georges Matte, Customs Excise Examiner.
(Bonne Esperance): John Jones, Customs Excise Enforcement Officer.
(Les Escoumains): E. Pelletier, Customs Excise Enforcement Officer.
(Sault au Mouton): J. E. Renaud, Customs Excise Enforcement Officer.
Rimouski (Matane): J. E. Landry, Customs Excise Enforcement Officer.
St. Johns (Lacolle): J. G. Fredette, Customs Excise Examiner.
Sherbrooke (Armstrong): J. R. Ducharme, Customs Excise Enforcement Officer.
(Hereford Road): E. Boisclair, Customs Excise Enforcement Officer.

Sutton (Mansonville): L. Lamothe, Customs Excise Examiner, Limited Service Outport.

Ontario

Bridgeburg: W. A. Cline, H. O. Saylor, Customs Excise Examiners.

Niagara Falls (Queenston Bridge): F. Whitwell, Sub-Collector of Customs and Excise, Grade 2.

Port Arthur: S. J. McCutcheon, Customs Excise Examiner.

Toronto: George Webster, Customs Truckman.

Windsor: Miss J. L. Q. Dench, Stenographer, Grade 2.

Manitoba

Brandon (Bannerman): T. Coulter, Sub-Collector of Customs and Excise, Grade 1 Outport.

Emerson: L. B. Ashby, H. A. Root, A. G. Sanders, J. G. E. Shnier, Customs Excise Examiners.

Alberta

Edmonton: G. H. Wharton, Messenger.

British Columbia

New Westminster (Pacific Highway): W. M. Girling, R. P. Purdie, H. E. Stuart, Customs Excise Examiners.

Vancouver (Englewood): W. J. Allen, N. Robertson, Customs Excise Enforcement Officers.

Preventive Service

F. Bass, L. E. Gingras, W. F. W. Hancock, L. J. Leveille, Customs Excise Enforcement Officers; Captain Wm. Stright, Master, Customs Patrol Boat "Whippet."

Inspection

Miss A. E. Anderson, Stenographer, Grade 2; O. S. Clewlo, Inspector of Customs and Excise.

Administrative

Miss P. M. Cox, Stenographer, Grade 2; W. G. Teaffe, Examiner of Refund Claims.

PROMOTIONS

Nova Scotia

Halifax: W. L. Turner, from Customs Express and Postal Cashier to Senior Customs Excise Clerk.

New Brunswick

Woodstock (Grand Falls): I. C. McCluskey, from Customs Excise Examiner, Limited Service Outport, to Sub-Collector of Customs and Excise, Limited Service.

Quebec

Quebec: J. J. N. G. Lemieux, from Customs Excise Clerk to Cashier and Computing Clerk.

Ontario

Prescott: E. A. Cook, from Senior Customs Excise Clerk to Customs Appraiser, Grade 3.

Toronto: C. C. Comper, from Messenger to Customs Excise Clerk.

Manitoba

Winnipeg: J. E. Davies, from Express and Postal Computing Clerk to Customs Express and Postal Cashier.

Administrative

P. B. Hogg, from Clerk, Grade 3, to Clerk, Grade 4.

TRANSFERS

T. G. Crossan, from Investigator of Drawback Claims, Toronto, to Assistant Investigator of Values, Detroit.

E. H. G. Guthrie, from Investigator of Drawback Claims, Toronto, to Assistant Investigator of Values, Chicago.

Georges Hudon, from Sub-Collector of Customs and Excise, Grade 1, Hebertville, Que., to Customs Excise Clerk, Quebec, Que.

T. E. Lee, from Customs Excise Clerk, Vancouver, B.C., to Customs Excise Examiner, Montreal, Que.

H. T. V. Prosser, from Customs Excise Examiner, Montreal, Que., to Customs Excise Clerk, Vancouver, B.C.

A. S. Quick, from Assistant Inspector of Customs and Excise, Inspection, to Customs Excise Cashier, Belleville, Ont.

G. M. Rose, from Assistant Inspector of Customs and Excise (Sales Tax Auditor), Inspection, to Computing Clerk, Toronto.

E. E. Ross, from Assistant Inspector of Customs and Excise (Sales Tax Auditor), Inspection, to Computing Clerk, Toronto.

C. F. Stone, from Assistant Inspector of Customs and Excise, Inspection, to Special Exciseman, Grade 1, Toronto.

Chow T. Tong, from Special Customs Excise Enforcement Officer, Preventive Service, to Assistant Customs Appraiser, Vancouver, B.C.

PROMOTION AND TRANSFER

J. A. Blouin, from Customs Excise Supervising Officer, Quebec, P.Q., to Assistant Inspector of Customs and Excise, Inspection.

Frank A. McCann, from Customs Excise Examiner, Windsor, Ont., to Assistant Customs Appraiser, Walkerville, Ont.

FRENCH FRANC

Collectors of National Revenue have been advised that, by Order in Council dated 31st August, 1928, under the provisions of the Customs Act, Section 55, it is ordered and proclaimed that the rate of the Franc, the gold standard unit of currency of the Republic of France, shall be .03918 of the standard dollar of Canada, until otherwise ordered. Memorandum No. 2163-B is amended accordingly.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF NOVEMBER, 1927 AND 1928

——	1927	1928	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	14,482,182 92	16,189,702 09		
Less Refunds and Drawbacks	832,594 21	1,233,298 01		
Net	13,649,588 71	14,956,404 08		1,306,815 37
Excise Taxes	8,581,283 70	7,685,485 01		
Less Refunds and Drawbacks	71,314 26	123,485 00		
Net	8,509,969 44	7,562,000 01	947,969 43	
Excise Duties	5,465,383 37	5,811,402 70		
Less Refunds and Drawbacks	33,072 34	123,173 80		
Net	5,432,311 03	5,688,228 90		255,917 87
Sundry Collections	109,888 41	77,231 70		
Less Refunds and Drawbacks	Nil	108 98		
Net	109,888 41	77,122 72	32,765 69	
Net Totals	27,701,757 59	28,283,755 71	980,735 12	1,562,733 24
Net Increase				581,998 12

TOTALS FOR EIGHT MONTHS

——	1927—28	1928—29	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	114,687,135 80	132,905 990 42		
Less Refunds and Drawbacks	9,888,975 92	9,412,855 21		
Net	104,798,159 88	123,493,135 21		18,694,975 33
Excise Taxes	62,867,570 71	54,933,079 28		
Less Refunds and Drawbacks	915,552 84	647,419 25		
Net	61,952,017 87	54,285,660 03	7,666,357 84	
Excise Duties	39,986,690 09	43,908,230 73		
Less Refunds and Drawbacks	468,731 64	526,499 91		
Net	39,517,958 45	43,381,730 82		3,863,772 37
Sundry Collections	986,143 19	811,153 91		
Less Refunds and Drawbacks	609 56	169 04		
Net	985,533 63	810,984 87	174,548 76	
Net Totals	207,253,669 83	221,971,510 83	7,840,906 60	22,558,747 70
Net Increase				$14,717,841 10

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF NOVEMBER, 1927 AND NOVEMBER, 1928

——	November, 1927	November, 1928	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	2,313,143 04	1,514,661 35	798,481 69	

TOTALS FOR EIGHT MONTHS

——	1927-1928	1928-1929	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	51,933,895 84	55,622,169 33		3,688,273 49

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF NOVEMBER AND THE EIGHT MONTHS ENDED NOVEMBER, 1927 AND 1928

		November, 1927		November, 1928	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			153,118,718		167,013,618
Total Exports (Foreign Produce)			2,401,935		3,078,030
PRINCIPAL ITEMS OF EXPORTS—	Unit				
Wheat	Bush.	52,805,237	65,720,623	75,416,597	79,252,221
Newsprint	Cwt.	3,599,372	11,771,491	3,923,734	12,422,625
Planks and boards	M. ft.	173,871	4,851,471	157,527	4,645,552
Wood pulp	Cwt.	1,581,960	4,144,966	1,554,480	3,856,257
Wheat flour	Prls.	1,149,474	7,388,637	1,159,213	6,488,733
Fish	Cwt.	674,407	4,297,700	725,048	4,035,365
Cheese	Cwt.	160,720	3,222,805	154,314	3,380,456
Automobiles and parts	$		2,474,786		3,892,811
Furs	$		468,202		580,694
Meats	Cwt.	168,763	2,700,257	114,512	2,182,845
Imports, entered for Consumption.—Free goods			35,238,857		38,283,102
Imports entered for Consumption—Dutiable goods			59,073,026		64,578,372
Total Imports entered for Consumption			94,311,883		102,861,474

		Eight months ended November, 1927		Eight months ended November, 1928	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			819,826,210		940,799,741
Total Exports (Foreign Produce)			14,479,192		16,123,869
PRINCIPAL ITEMS OF EXPORTS—	Unit				
Wheat	Bush.	169,865,907	229,291,648	264,112,016	316,555,303
Newsprint	Cwt.	24,892,663	81,465,868	28,727,694	91,732,534
Planks and boards	M. ft.	1,501,148	42,056,744	1,221,367	34,266,116
Wood pulp	Cwt.	12,167,787	31,871,208	11,445,954	29,934,766
Wheat flour	Prls.	5,754,881	37,900,809	7,138,671	42,977,505
Fish	Cwt.	2,248,012	22,390,842	2,908,571	23,324,678
Cheese	Cwt.	918,515	18,279,861	1,040,965	23,179,889
Automobiles and parts	$		19,377,021		26,631,972
Furs	$		13,207,174		11,865,334
Meats	Cwt.	1,048,917	17,899,611	792,568	14,541,866
Imports entered for Consumption—Free goods			264,138,388		296,583,685
Imports entered for Consumption—Dutiable goods			475,587,384		545,040,071
Total Imports entered for Consumption			739,725,772		841,623,756

COURTESY AND GOOD SENSE

IT is pleasing to note appreciative comment regarding the treatment of tourists by National Revenue officers at border points. There appeared in a recent issue of the *Detroit News* the following, under the signature of L. L. Stevenson, the New York correspondent of that paper. Mr. Stevenson visited Canada recently and in this connection wrote:—

I desire to pay my respects to the customs officials at Fort Erie, Ontario. I am told that they are like that at various Canadian ports, but this was first-hand experience. These men, in the white house at the north end of Peace Bridge, by their courtesy, diligence and good sense, made the visitor feel welcome. About them is none of the surliness too often associated with United States officialdom. They are alert and know their jobs, but they are pleasant about it. Hence this acknowledgment. And on the return trip the customs man who said goodbye at that same bridge expressed regret that the day had to be rainy!

Printed by F. A. ACLAND, King's Printer, Ottawa, Canada

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The National Revenue Review

Connaught Building, Ottawa, Headquarters of the National Revenue Department

January, 1929

Vol. II — No. 4

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
THE HONOURABLE W. D. EULER, P.C., M.P.

Private Secretary—David Sim

Commissioner of Customs, R. W. Breadner.
Commissioner of Excise, G. W. Taylor.
Commissioner of Income Tax, C. S. Walters.
Assistant Commissioner of Customs, C. P. Blair.

BOARD OF CUSTOMS

R. W. Breadner *(Chairman)*, Commissioner of Customs.
G. W. Taylor, Commissioner of Excise.
C. S. Walters, Commissioner of Income Tax.
C. P. Blair, Assistant Commissioner of Customs.
J. A. Russell, Commissioner of Tariff.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. II OTTAWA, JANUARY, 1929 No. 4

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

IN THIS ISSUE

Watching for Narcotic Drugs
Illustrated story of work at Vancouver

Active on Land and Sea
Summary of Preventive work during season

Thousands of Parcels Handled
Glimpse of activities of Montreal branch

Sales Tax Arrears Dwindle
Prompt collection methods in operation

Income Tax Revenue Summary
Returns shown by various districts

Canada's Trade at a Glance
December and nine months' figures

From Far and Near
Items of interest to the service

Departmental Rulings, Letter Bag and Usual Features

A Noteworthy Record

A NOTEWORTHY feature of the revenue statement which appears in the REVIEW each month is the very substantially increased collections of the Customs Division. During the eight months of the present fiscal year, ended November 30, 1928, there was received from Customs duties alone $132,405,990. which, after the sum of $9,412,855 was deducted for refunds and drawbacks, represented a net total of $123,493,135, or a net increase over the corresponding period of 1927-28 of $18,694,975. For the nine months of the present fiscal year the net Customs duties received were $137,903,498, an increase of $21,077,060.

These figures indicate that a much higher degree of efficiency is to be found in this reorganized Division of the Department, under the guidance and direction of the Minister, Hon. W. D. Euler. The old order has changed, business methods have been adopted, courtesy in dealing with the public has been the watchword, and the tangible results are to be seen in the increased collections. Mr. R. W. Breadner, Commissioner of Customs, and the executive officers of the Division, have received the hearty and loyal support and fine co-operation of the rank and file and this has made possible the excellent results of the past few months. The new year finds the Customs Division pressing forward to the completion of a fine record for the fiscal year 1928-29.

75077—1½

A Thought for the New Year

HOW often when we have finished what to us seems a commendable piece of work, we feel a little justifiable pride, and think a word of appreciation might be forthcoming. How rare such kind words are, and how ready the criticism, sometimes unkind, if we err. The world would be just a little happier, a little more friendly place, if we paused a moment now and then to consider our fellow man, his ambitions, his hopes, and his ideals; and appreciate more tolerantly his problems, his difficulties, and his viewpoint.

Do it now! That has a message for all. In our daily work and everyday lives, in our correspondence with distant relatives and friends; Do it now! How often we hesitate to make amends for an unkind word, to express appreciation of another's thoughtfulness, to cordially approve another's effort, until the good intention dies of neglect. Do it now! It is an excellent slogan with which to begin the New Year.

Excise Taxes Arrears

ARREARS of Excise taxes to-day are less than they were two years ago. Interest, penalties, and Court actions, together with efficient machinery for collection of taxes, have resulted in a condition which is much more satisfactory.

The *London Free Press,* in a recent issue, referred to the justification of the imposition of interest, computed monthly, with respect to arrears of Excise and Sales taxes, and to the twofold results obtained; the first, that payments are met promptly, the other, that arrears have become negligible.

Prior to the imposition of interest on arrears taxpayers did not, in many cases, seriously regard the omission to pay these taxes, and as it was necessary to take proceedings against them in the Courts, it was considered by many that when they received notice of suit, it was time enough to pay. These conditions did not lend themselves to efficient collection of tax.

Parliament provided for the imposition of a penalty of 5 per cent of the taxes due (not to exceed $25.00), for late returns, and an interest penalty slightly higher than that for which money could be borrowed from the banks was imposed.

These penalties had their effect, and in June last it was found possible to remove the penalty of 5 per cent for late returns, and the interest penalty alone remains.

When firms are now in arrears, they are reported to the Department by Collectors of National Revenue, and action is taken promptly to enforce collection.

As to the interest charges, it must be remembered that Canada borrowed extensively during the War, by issuing War Loans and Victory Bonds. The interest which is paid on these borrowings ranges from four and one-half to five and one-half per cent per annum. Then, as Canada must pay interest to her creditors, why should not her debtors similarly pay interest on their "borrowings"?

Not that Kind of Gin

IN the rather dreary desert of official correspondence there is to be found an occasional oasis of human interest. One of these rare lighter touches came to the notice of the *Editor* recently in looking over a very stodgy and solemn file dealing with questions relating to auction sales of unclaimed and uncustomed goods. In the list of goods to be disposed of at the port of Vancouver the innocent item appeared "five packages of cargo gins." The departmental officer handling the file noted the word *gin* and, being acquainted with no other kind than that usually found in the pleasant companionship of one *John Collins,* wrote the Collector requesting him to withdraw these goods from the sale list as they could not be disposed of by auction under the regulations. In due course a reply reached the Department that the packages in question were not intoxicating liquors but consisted of heavy pulleys or blocks for use with tackle in handling cargo, and were commonly called *gin blocks.* So there you are.

Well Done

REFERENCE was made in the December number of the Review to the fact that in October, 1928, the Customs-Excise collections for the port of Montreal first exceeded the ten million dollar mark. Now comes the satisfactory announcement that November, 1928, outstripped October, 1928, and there was received during that month $10,307,442, as against $10,222,929 for October. In November, 1927, Customs-Excise collections at Montreal were $9,285,098. The increase of last November over October is more marked when it is stated that there were 25 working days in the former and 27 in the latter. The average daily collection during November last was $412,297, which is a record. The final days' receipts in November were $1,348,719, another record.

For the eight months of the fiscal year 1928-1929, Customs-Excise collections at Montreal have attained the total of $73,077,821, being an increase over the corresponding period of the previous year of $3,321,299. Collections over that period were $69,756,522. These impressive figures indicate increased efficiency in the administration of the port of Montreal, as well as national prosperity.

Excise taxes and Excise duties incorporated in the above mentioned totals, have done much to swell the volume of revenue.

In November, 1928, Excise taxes accounted for $956,963. The highest amount previously recorded was $1,000,000. Excise duties also brought one of the largest sums entered for any month under that head, namely, $3,548,000.

Export of Deer

REVISED regulations respecting the export of deer as established by Order in Council under Section 284r of the Customs Act have been communicated to Collectors by official memorandum.

Under the regulations formerly in effect deer in the carcass or parts thereof were permitted to be exported only when shot for sport by persons not domiciled in Canada, and a resident of Canada could not, therefore, export deer in the carcass, heads or hides in any quantity. The regulations have now been amended so as to permit the exportation of deer in the carcass or parts thereof by *any* person, provided the deer in the carcass or the deer from which the parts to be exported were taken, were shot under proper provincial or territorial authority, i.e. in compliance with the game laws of the province in which they were shot.

Generally speaking, the remaining provisions of the regulations are unchanged.

Writs of Assistance

COLLECTORS and others concerned have been notified by the Commissioner of Excise by official memorandum that in a judgment rendered on November 7, 1928, in the County Court at Rossburn, Manitoba, by His Honour Judge F. E. Simpson, it has been ruled that a delegation to execute a Writ of Assistance issued to the Superior Officer must be direct and specifically directed to each particular search and seizure authorized, and must be exercised with due and proper discretion.

It may be explained that the exhibits seized consisted of spirits of illicit manufacture and the seizure was made under authority of Section 181 of the Excise Act.

To avoid dismissals on this ground, Collectors and superior officers in delegating to other persons the authority given under Excise Writs of Assistance should *do so in writing and should refer to the particular person, and specific premises which are the object of the search.*

The Late E. R. Douglas

THE death took place in New York City on December 17th, 1928, following an automobile accident, of Edgar Robert Douglas, for over thirty-four years an employee of the Department. At the time of his death the late Mr. Douglas filled the important position of Investigator of Values, with headquarters in New York, to which position he was transferred on April 1st, 1928, vice H. J. Gould, superannuated. Previous to his transfer to New York, the late Mr. Douglas was Investigator of Values with headquarters at Rochester, N.Y.

The career of Mr. Douglas in the Customs service commenced in 1894, and he has served in various capacities. From 1900 to 1903, he was Acting Sub-collector at Mine Centre, Ontario, and in the latter year he was transferred to the Department at Ottawa. He was on the staff at headquarters until 1916, when he was assigned to duty in the investigation of values in the United States with headquarters in Toronto. In 1922, he was transferred to similar work at Rochester, N.Y.

The late Mr. Douglas was a Customs officer of exceptional ability, thoroughly trained and equipped for the duties which he performed. He had many friends in and out of the service to whom his untimely death at the age of 58 years comes as a distinct shock and who will miss his cheery presence. The late Mr. Douglas was born in Toronto, and interment took place there on Friday, December 20th, 1928.

Appointment of Mr. Ide

THE vacant position of General Executive Assistant, Department of National Revenue, held formerly by Mr. C. P. Blair, now Assistant Commissioner of Customs, has been filled by the promotion of Mr. William Ide. Mr. Ide has had a long and distinguished career in the Civil Service. In 1895 he was Private Secretary to the then Secretary of State and in 1895-96 he was Private Secretary to the late Hon. Dr. Montague, Minister of Agriculture. In 1911 Mr. Ide was appointed Private Secretary to the Hon. Martin Burrell, Minister of Agriculture, and when Mr. Burrell became Secretary of State in 1917 on the formation of the Union Government, Mr. Ide went with him. On January 1, 1920, Mr. Ide came to the Customs Department as Private Secretary to Mr. Burrell and has served successive Ministers in that capacity to the present time.

INCOME TAX REVENUE BY DISTRICTS

The following is a comparative statement of Income Tax revenue by districts received during the first nine months of the fiscal year ending December 1927 and 1928. Decreases are marked *.

Districts	1927-28	1928-29	Increase or Decrease	Districts	1927-28	1928-29	Increase or Decrease
Halifax	517,497 07	587,313 72	69,816 65	Winnipeg	2,774,630 62	3,112,581 04	337,950 42
St. John	610,852 32	532,792 01	* 78,060 31	Regina	650,215 98	576,457 75	* 73,758 23
Quebec	1,332,014 44	1,141,060 63	* 190,953 81	Saskatoon		181,177 90	181,177 90
Montreal	16,278,031 44	17,824,607 48	1,546,576 04	Prince Albert	56,312 64	50,986 51	* 5,326 13
Ottawa	2,530,188 66	2,260,981 06	* 269,207 60	Calgary	1,195,606 73	901,697 38	* 293,909 35
Kingston	340,445 62	414,842 67	74,397 05	Edmonton		370,455 22	370,455 22
Belleville	251,382 65	327,863 28	76,480 63	Vancouver	5,252,698 13	3,964,411 32	* 1,288,286 81
Toronto	12,450,822 34	15,521,538 13	3,070,715 79	Yukon	21,116 99	27,464 64	6,347 65
Hamilton	3,742,799 44	4,352,237 83	609,438 39				
London	4,786,797 68	4,059,775 26	* 727,022 42	Totals	53,107,351 23	56,600,260 42	3,492,909 19
Fort William	315,938 48	392,016 59	76,078 11				

HERE AND THERE

National Revenue officers are invited to remember that the combination of courtesy, enthusiasm, and willingness to be of service, has not been beaten yet. Probably it never will be.

Now the New Year with its fresh open page is with us, it is meet and proper to remind ourselves that our usefulness to the Department is not measured by what we can accomplish alone, but by our ability to work successfully and harmoniously with others.

From far off *Irak* comes the word that civil servants are to wear official hats. This was an old custom in Turkey many years ago, and the colour, and more particular the shape of the headgear worn by the Sultan's household and of the civil service were regulated, from the towering white affair which graced the head of the Grand Vizier or the Lord High Admiral, to the brown dunce's cap of the messengers in government offices. It is to be hoped that the fashion of *Irak* does not spread to Canada. It would be very embarassing, to say the least, for higher officials such as Collectors to be compelled to wear silk toppers to their offices every day. Their friends, until they grew accustomed to the new order of things, would be bound to inquire in sympathetic tones where the funeral was taking place. Of course there would be a gradual decline in the impressiveness of headgear going down the line. Surveyors for instance might wear brown derbys, and chief clerks fedoras. Examining officers might be restricted to caps, and if a man wore no hat at all it would be assumed that he was just a temporary or seasonal officer. The thing has many decorative possibilities and the changes might be rung in fancy colour schemes, but it is hoped that the fashion will be confined to *Irak*. It must be headed off, that's all.

An interesting old volume entitled "Hand Book to the Canada Tariff with alterations and amendments to 1st August, 1879, and many other items useful to the mercantile trade," published in 1879 in Toronto, was brought to the notice of the *Editor* recently. On the inside of the cover is the stamp "Customs Canada Long Room, St. John, N.B., March 10, 1887." Many of the items are of interest in view of present day conditions. For instance, Excise duty on malt was one cent per pound, on spirits one dollar per Imperial gallon, on Canada leaf tobacco four cents per pound, and on foreign leaf tobacco twenty cents. On cigars the Excise duty was forty cents per pound, and on beer four cents per gallon. Manufactures of unbleached and bleached cottons, such as sheetings, drills and ducks, were dutiable at one cent per square yard and 15 per cent; checked and striped shirtings were two cents per square yard and 15 per cent. Some of the trade names in this tariff are reminiscent of the olden times and will interest the fair sex of to-day. Jaconet, mulls, cambric, Bishop's and Victoria lawns, crinoline, grenadine and Paris nets, were dutiable at 20 per cent. How reminiscent of the mid-Victorian era some of those names are! The *Editor* found a word that he had long forgotten. It is antimacassar. This was a covering thrown over the back of a chair, generally the best chair in the parlour. How many readers of the REVIEW recall the antimacassars? They were of a day when the harmonium was the musical instrument, and the chief decoration on the parlour wall was a sampler with *God Bless Our Home* worked in violet wool, with green humming birds making a fitting and artistic background.

Under the woolen manufactures at twenty per cent are to be found such romantic names as Cobourgs, baratheas, Balmoral crapes, sedan cords, melanges, moreens, Henriettas, figured alpacas and petticoats. The last named article of dress has obviously long since disappeared from mortal ken, if mere man may venture an opinion, and nothing has taken its place. That is noticed by the naked eye. Winceys are in the old tariff list and were plain or figured or checked or striped. Do they wear them nowadays? It is a very intriguing thought!

75077—2½

MEETING BIG LINERS FROM THE ORIENT

Glimpse of Work Performed by Customs Examiners at Vancouver

Chinese passengers disembarking at Vancouver under the watchful eyes of Customs officers.

(The material for this article was prepared and the photographs secured for the REVIEW by J. J. Atherton, a member of the staff of Customs-Excise Examiners at Vancouver, B.C.).

OWING to its proximity to the Orient, Vancouver holds a unique position among the Customs-Excise ports of Canada. Upon its shoulders falls much of the burden of preventing the trafficking in narcotic drugs. From the moment an Oriental steamer docks, until it sails again, it is kept under the closest surveillance. Journey to any of the wharves, day or night, in all weathers, and there you will find at the foot of the gangplank a lone figure. He may not be in uniform but he is "Mr. Customs." The crew may be above reproach, beyond suspicion; then, again, they may not. Watchful waiting and constant vigilance alone stem the tide of narcotics.

It must not be thought that the shipping companies, with vessels plying between Vancouver and Oriental ports, act in collusion with these law-breakers. Far from it. Their co-operation is valuable and appreciated. It is hard to realize that a grimy stoker in the hold may possibly be the "big man" in the game of peddling narcotics. He may sign on as a stoker, a deck hand, or in any humble capacity, so long as he sees opportunity of getting his precious consignment ashore. Defying the vigilance of the official personnel of the ship (despite the fact that several searches are made while the vessel is in transit) the cunning of the drug smuggler has brought him much gain in the past.

Cabins have been painted with as many as four coats; expensive furniture with luxurious upholstery manufactured and installed under company supervision, yet instances have occurred recently of hollowed table legs and panels in staterooms holding tins of opium.

Large Profits

The profits on the sale of opium are so large that a smuggler may become comparatively rich in two or three trips from the Orient, providing he can get his valuable burden ashore. A small tin of opium that would slip easily into a vest pocket will retail for $35 or $40. The price paid in China is $10. A larger can, about the same size as a pocket tobacco can, may be purchased for $40 retailing to addicts for $125 in Canada. It is not difficult to conceal the contraband on the person and many ingenious methods of hiding it have come to light.

Meeting the Ship

To better visualize the activities of "Canada Customs" in its efforts to suppress the landing of narcotics, let the reader follow them on a trip to Victoria on one of the "Princesses," to meet a liner due to arrive en route to Vancouver.

As soon as the ship docks at Victoria, often in the steel grey of the early morning, uniformed Customs officers will meet her. They watch all gangplanks, besides conducting an examination of passengers landing, these duties being performed by the Victoria port officers.

On board, the Vancouver Customs officers examine the baggage of passengers before the vessel reaches Vancouver. All first-class baggage is hauled up to a covered deck and placed in alphabetical order, and while the owner stands by the search of his trunks is conducted. On the offshore side of the ship will be noticed

Lining up Chinese passengers before Customs officers at Vancouver on the arrival of a liner from Oriental ports.

a man who is apparently gazing unconcernedly into space. He is "Mr. Customs" watchfully waiting to see that nothing is slipped or passed overboard on the offshore side. Upon the covered deck all is bustle as the Chinese crew bring from cabins the baggage of the passengers. The officers examine all effects, and many treasures are seen which have been picked up in other parts of the world by wealthy travellers. Silken garments predominate, but they are all carefully appraised, the duty collected, and receipt for same given. Throughout the examination, all examiners are under the observation of a supervisor. As the big ship ploughs its way through the First Narrows, the examination of baggage terminates, and a guard kept upon all passed pieces until it is finally passed over the ship's side at the dock in slings.

Customs officers examining the baggage of Chinese passengers at Vancouver. Everything is thoroughly searched for narcotic drugs.

Animated Scenes

When the liner docks at Vancouver an animated scene is witnessed on shore. Sightseers line the ramps to view the arrival. Down in the ship's hold is a valuable and record cargo of silk—just seven million dollars worth of the raw article which will be rushed by special express trains to New York. The silk goes through in bond. Lines are thrown ashore, and sixty seconds from the time the lines are made fast, the first bale of silk is coming down the portable escalator. In less than three minutes all electric winches are working, and from sides and decks the cargo is disgorged.

Constant Watch

At the foot of every gangplank stands a Customs official in uniform. Although it may be Sunday, every available man is pressed into service, for there is yet much to be done before

a halt is called to the immediate activities. All Chinese passengers are gathered together, and under the supervision of Customs and Immigration officials a tally is made and a procession of some five hundred arrivals, headed by officials, wends its way to the Immigration shed. Here a thorough search of the person is made. Nothing is overlooked. The seams of his coatcollar, his inner and outer hatbands, linings, pockets, etc. are gone over very carefully. The Chinese passenger then proceeds to a large room where he remains until all are again assembled.

Old World Garb

The female Chinese in their old-world picturesque garb are taken in charge by the female Customs Examiner. Many of these immigrants are to be released locally, but the greater portion will be bonded through Canada en route to Cuba and other southern points where coolie labour is in demand. In the cage at the Immigration building a complete inventory of every Chinese entrant is made. A skilled Chinese interpreter scans the face, head and body for marks of identification, which are all noted. The weight, height, colour, everything is marked so that the entrant shall be manifested through as carefully as a piece of freight.

Throughout this examination, "Mr. Customs" remains on duty. As the shades of evening fall, a special train steams alongside the Immigration Shed and the human cargo is on the move again, this time in charge of J. H. Purdy and six guards supplied by the transportation company. The bonded human freight is en route to Montreal, where it is ultimately cleared for United States points. The particular trip referred to in this article was the 416th made by Mr. Purdy since 1904.

At the docks, all will be in animation until the liner departs in thirteen days for the return trip. In the sheds Customs officials are checking all freight in bond. At the main office in Pier "D," Customs officers are manifesting the big consignment of carloads of raw silk, approximating 950 tons on this particular voyage, and 2,700 tons of general cargo while in the baggage room at Pier "B-C" the staff of examiners is busily engaged.

Thoroughly Combed

As soon as possible the Preventive Service officers go aboard, and throughout its stay the ship is searched thoroughly for hidden contraband. Every hour the ship is in port Customs examiners and guards remain on duty. There are three reliefs in the twenty-four hours. Throughout that period, all visitors and workmen leaving the ship are subject to search, and seldom is there any complaint from the stevedores and general public, for all appear to realize the necessity of examination.

PREVENTIVE WORK ON SEA AND LAND

Summary of Activities of Service During Past Season

ON sea and on land the Customs-Excise Preventive Service has done effective work during the past season. Eight cruisers have operated in Maritime Province waters, assisted by fourteen motor patrol boats and seven harbour boats. In these provinces 3,000 miles of coastline have to be covered.

Now the winter is here the smaller patrol boats have been withdrawn, and the work taken over by their larger sisters, the cruisers.

In the past season the cruisers have kept the rum-runners off shore. Reported landings during the year are few compared with other seasons. The main work of the cruisers, and of the Preventive Service as a whole, is to prevent smuggling, and the marine force has succeeded in this regard.

The *Bayhound,* with her base at Saint John, N.B., has operated around the mouth of the Bay of Fundy, and has succeeded in turning back many rum-runners who would otherwise have entered the Bay and been able to effect landings at some isolated spot along the shores of Fundy.

The Customs Cruiser *Conestoga* has been very active in the Northumberland Straits; the *Baroff* in the Bay of Chaleur and vicinity, and the *Margaret* in the mouth of the Gulf of St. Lawrence. Both the *Margaret* and the

Baroff have at times made trips up the river as far as Riviere du Loup and Quebec.

While liquor is landed occasionally at points in the Maritime Provinces, it is on a small scale compared with the volume of smuggling which took place in other years. It is expected that when the new fast patrol cruisers go into commission next year along the Atlantic sea-board, conditions will be still further improved.

The Customs cruiser *Conestoga* which has had a busy season in Nova Scotia waters.

Work on Land

The land forces of the Preventive service have also had a very busy season. Commercial smuggling has been reduced greatly.

Conditions on the Pacific Coast are good and the same applies also to the international boundary in British Columbia.

In the Western District, including the provinces of Manitoba, Saskatchewan and Alberta, commercial smuggling has been curbed, and the revenue at frontier ports materially increased as a result of the border patrol established throughout the Western Provinces. Most of the officers are supplied with patrol cars.

Conditions in Ontario are satisfactory. Many merchants in the towns and cities along the border have written the Department expressing their appreciation of the improved methods employed in the prevention of smuggling, and have stated that their business has been materially increased as a result of the new patrol service.

Where a few years ago complaints were received frequently from merchants along the border, from places such as Windsor, Niagara Falls, Bridgeburg, Brockville, Prescott and Kingston, to-day complaints are few and far between. The service is well organized along the Ontario border, and particularly so at all ferry landings and bridge heads, and at the larger lake ports.

Conditions throughout the Quebec Division are also satisfactory. A few years ago large numbers of motor cars were crossing the frontier by highways and byways and not reporting at Customs. To-day there is very little of this traffic as it has been found to be unprofitable by those formerly engaged in smuggling operations.

Conditions in the Maritime Provinces have improved during the past year, mainly on account of the experience gained by the new officers, and also by reason of the increased number of patrol boats and patrol cars placed in operation during the past season.

Summary of Seizures

Summary of seizures for the month of November, 1928, made by the Customs-Excise Preventive Service, is as follows:—

Nova Scotia, Customs 42, Excise 2; New Brunswick, Customs 10, Excise nil; Prince Edward Island, Customs 9, Excise 5; Quebec, Customs 25, Excise 40; Ontario, Customs 108, Excise 20; Headquarters (Ottawa) District, Customs 11, Excise 1; Manitoba, Customs 21, Excise 18; Saskatchewan, Customs 5, Excise 27; Alberta, Customs 4, Excise 11; British Columbia, Customs 12, Excise nil.

EXTENDED TO CUBA

Collectors have been advised that by Order in Council dated 6th December, 1928, the benefit of the Intermediate Tariff is extended to products originating in and coming from the Republic of Cuba, when imported and conveyed without transhipment from a port of the Republic of Cuba or from a port of a country enjoying the benefit of the Preferential or Intermediate Tariff into a sea or river port of Canada.

The terms of the Order in Council include the provision that the arrangement effected thereby shall remain in force for a term of one year from the 22nd November, 1928, unless a permanent trade convention is concluded earlier.

THOUSANDS OF PARCELS HANDLED EACH MONTH

Facilities Afforded Public at Montreal Customs Postal Branch

The Christmas Rush

During the Christmas rush from December 1st to December 26th inclusive, there were passed over the counter at the Montreal Customs Postal Branch 35,443 parcels, the revenue collected being $97,284.00. In addition, 10,607 pounds weight of advertising matter were handled.

THE Montreal General Post Office is situated in what may be termed the heart of the down town district, and on the top floor of this building is situated the Customs Postal Branch. This branch is a hive of industry from 9 o'clock in the morning to 5 in the afternoon, an average of 1,500 persons calling for parcels each working day. The office is divided into two departments, named for convenience sake the Great Britain and the United States divisions. The Great Britain end of the office is also used for the handling of parcels post packages from all parts of the world. The counter is about 60 feet long and is manned by 5 computing clerks, 1 cashier, 2 assistant appraisers and 1 junior clerk. The computing clerks and the cashier are in constant attendance on the public with an assistant appraiser to check all valuations, and another, assisted by a junior clerk, to open and check the contents of all Long Room entries, and attend to the remailing of goods examined, if it is so wished by the importer, or to deliver the parcels over the counter, as the case may be. The assistant appraiser is responsible for the examination and delivery of all Long Room entries passing through the Great Britain Department.

During the first half of the present fiscal year, in the Great Britain division 55,040 parcels were received and total receipts were $278,117.80.

The United States department of this branch handles all parcels, ordinary and insured, imported from the country from which it takes its name, also all registered parcels from all over the world. The counter in this end is approximately 125 feet in length and is divided into 8 double and two single wickets. During ordinary business seasons it is found necessary to utilize 6 of the double wickets with two computing clerks at each, 3 juniors as "parcel chasers," an assistant appraiser to check all valuations and initial the cards accordingly, and one cashier at each of the single wickets, making in all a staff of 18 men in constant attendance on the general public.

Counter for Merchants

The counter alluded to is for the general public only, but another counter in the same department is given over the local merchants and brokers. To facilitate delivery of merchants' goods, their parcels are separated, and each merchant is allotted a special bunker in which his goods are kept. It is understood that the merchant, or his representative, will call personally at least twice each week, or more frequently if he so desires, to see what there is on hand for him and release same. By keeping the merchants and brokers apart from the general public much time is saved.

For the merchants' counter there are 7 computing clerks, 4 for the merchants and 3 for the brokers, and they are busily engaged during working hours.

From the 1st of April to the 30th of September of the present fiscal year, in this division of the branch, 22,647 registered parcels and 145,799 ordinary and insured parcels were received, and the total revenue from this mail amounted to $310,585.40.

The advertising section is handled by three men, one to sort the mail and two to look after the manifesting, sending advice cards, and releasing the goods after duty has been paid. This mail consists of all classes of advertising matter, catalogues and price lists. Most of the goods are handled in bulk and duty charged at 15 cents per pound, collected from the shipper. In this section during the first six months of the present fiscal year approximately 78,717 pounds of mail matter were handled, collections being $8,774.03.

In unusual or rush periods, such as the Christmas season, all clerks and junior clerks

usually employed in duties not having to do with serving the public, augment the counter staffs. The extra wickets, previously mentioned, are opened and prompt service afforded the public.

For the first half of this fiscal year $597,-477.23 revenue was collected and an approximate total of 200,839 parcels received at the Montreal Customs Postal Branch. Geo. Gauthier is Superintendent of the branch.

CHANGES MADE IN CUSTOMS OFFICES

Collectors Advised of Closing of Many Places

Collectors have been notified of the following changes in Customs offices, effective on the dates indicated hereunder:

Apple River, N.S., a Preventive station under the survey of the port of Parrsboro', N.S., closed, effective on and after 31st October, 1928.

Larry's River, N.S., a Preventive station under the survey of the port of Canso, N.S., closed, effective on and after 31st October, 1928.

Margaree, N.S., an outport and warehousing port under the survey of the port of Port Hood, N.S., closed, effective on and after 1st January, 1929.

Glace Bay, N.S., a port and warehousing port, reduced in status to an outport and warehousing port, under the survey of the port of Sydney, N.S., effective 1st December, 1928.

Amherst Harbour, Que., an outport and warehousing port under the survey of the port of Quebec, Que., reduced to the status of a Preventive station, effective from and after 1st October, 1928.

Green River, N.B., an outport and warehousing port under the survey of the port of Woodstock, N.B., closed, effective on and after 1st October, 1928.

Rosthern, Sask., an outport and warehousing port under the survey of the port of Prince Albert, Sask., closed, effective on and after 1st January, 1929.

Edson, Alta., an output and warehousing port under the survey of the port of Edmonton, Alta., closed, on and after 1st December, 1928.

Vegreville, Alta., an outport and warehousing port under the survey of the port of Edmonton, Alta., closed, effective on and after 1st December, 1928.

Vermilion, Alta., an outport and warehousing port under the survey of the port of Edmonton, Alta., closed, effective on and after 1st December, 1928.

Lloydminster, Sask., established as an outport and warehousing port under the survey of the port of Edmonton, Alta., effective 1st December, 1928.

Lameque, N.B., a Preventive station under the survey of Bathurst, N.B., closed, effective on and after 31st October, 1928.

Port George, N.S., an outport and warehousing port under the survey of the port of Middleton, N.S., closed, effective on and after 1st January, 1929.

Orwell, P.E.I., a Preventive station under the survey of the port of Charlottetown, closed, effective on and after 1st January, 1929.

Grand Etang, N.S., a Preventive station under the survey of the port of Port Hood, closed, effective on and after 1st January, 1929.

Hampton, N.S., a Preventive station under the survey of the port of Annapolis Royal, closed, effective on and after 1st January, 1929.

Irish Cove, N.S., a Preventive station under the survey of the port of Arichat, closed, effective on and after 1st December, 1928.

Morden, N.S., a Preventive station under the survey of the port of Kentville, closed, effective on and after 1st January, 1929.

West Bay, N.S., a Preventive station under the survey of the port of Hawkesbury, closed, effective on and after 1st January, 1929.

Jacquet River, N.B., a Preventive station under the survey of the port of Campbellton, closed, effective on and after 1st January, 1929.

Stonehaven, N.B., a Preventive station under the survey of the port of Bathurst, closed, effective on and after 1st January, 1929.

Grenville, P.Q., a Preventive station under the survey of the port of Hull, closed, effective on and after 1st January, 1929.

Sprague, Ont., a Preventive station under the survey of the port of Sault Ste. Marie, closed, effective on and after 1st January, 1929.

Margaretsville, N.S., an outport and warehousing port under the survey of the port of Middleton, N.S., closed, effective on and after 1st January, 1929

PROHIBITED IMPORTATION

Collectors have been advised that the publication in the Polish language entitled "Bicz Bozy" (God's Whip), published in Chicago, Ill., is prohibited importation into Canada.

THE FAMILY ALBUM

Clifford Stanley Kilgour was appointed Inspector of Income Tax, Edmonton, Alberta, on April 1st, 1928. He joined the Income Tax branch at Calgary in November, 1918, and in February, 1919, was placed in charge of the sub-office at Edmonton.

Mr. Kilgour is a native of Brantford, Ontario, but went to Winnipeg in 1904, and in

C. S. Kilgour

1907 moved to Edmonton, where he engaged in insurance work. In 1913 he joined a firm of Accountants and Auditors, as audit clerk, but at the end of 1914 he went overseas with the 51st Battalion, later serving in the London pay office until invalided home in May, 1918.

In 1924 Mr. Kilgour was elected a member of the Institute of Chartered Accountants of Alberta, after completing his course of studies in that profession, which had been interrupted by war service.

The late Abraham Code, Inspector of Customs and Excise at Winnipeg.

AUSTRIAN TURNOVER TAX

An Appraisers' Bulletin has been issued for the guidance of Customs and Excise officers dealing with the Turnover Tax in Austria, as follows:—

The Turnover Tax in Austria payable for home consumption on sales by the manufacturer, producer or importer, and not payable for export is required to be included for duty purposes in the fair market value as sold for home consumption at time shipped.

Where the fair home market value certified by the exporter does not include the Turnover Tax, the following rates are to be added:—

Textiles and ready-made articles (clothes), 5 per cent; paper and paper goods, 4 per cent; leather and leather goods, 7·5 per cent; toys and Christmas tree ornaments, 4 per cent; other goods not included above, 3 per cent.

The Austrian Luxury Tax (on certain goods) of 10 per cent being payable only on sales to the consumer is not to be added for duty purposes to the fair market value as sold for home consumption on importations by wholesalers or dealers.

NEWS AND COMMENT

Contributions pertaining to the Customs, Excise, and Income Tax Divisions, are invited to this Department of the Review.

Saint John, N.B.—The development of Palestine under the British mandate is evidenced by the arrival at Saint John of the first shipment of Jaffa oranges to reach Canada from the Holy Land. The consignment, amounting to 300 cases, was destined for the Montreal market and arrived on board the Canadian Pacific liner *Montclare*. The oranges were shipped from Haifa, Palestine, to Saint John, via Liverpool.

Montreal.—In November, 1928, 56 aeroplanes reported inwards at Customs at the St. Hubert air harbour. This number was made up as follows: Canadian planes inwards 17, outwards 18; foreign planes inwards 12, outwards 9. Passengers reported inwards 28; outwards 30. Baggage examined 33 pieces. Mail bags carried inwards, 312. P. E. Jensen is the Customs officer at St. Hubert air harbour.

Yarmouth, N.S.—On the occasion of his marriage recently, Joseph LeBlanc of the Customs-Excise staff, was presented with a cut glass water set by his confreres.

Niagara Falls, Ont.—During August, September and October, 1928, 82,564 manifests were received at this port and 37,164 manifests were forwarded. The corresponding figures for the same months of 1927 were: manifests received 71,545, manifests forwarded, 30,938.

During the month of October, 1928, automobile traffic was heavy at the three bridges at Niagara Falls, although the tourist season was practically at an end. In October, 1928, 182,152 automobiles were handled, 90,275 passing inwards and 91,877 outwards. Other vehicles, including trucks, totalled 11,841, 5,765 inwards and 6,076 outwards. The total number of passengers was 823,988, made up of 410,045 inwards and 413,943 outwards.

J. J. Flynn, Collector, has received a letter from B. J. Yungbluth, President of the International Railway Company, expressing appreciation of the efficient work of the Customs staff at the Niagara Falls bridges. The letter states in part:—

> The passage of the public over both bridges this year has been more rapid and convenient than in any year within my knowledge. This result was, of course, due in part to the improvement of the bridge approaches, but it certainly could not have been accomplished without the whole-hearted co-operation of yourself and your staff.

London, Ont.—John Henry Kidner, Customs and Excise cashier and computing clerk, died recently after a brief illness following an operation. The late Mr. Kidner was a member of the London staff for the past fifteen years. He was 35 years of age.

St. Hyacinthe, Que.—A member of one of the oldest and best known families in Canada passed away in the person of George Hayward Henshaw who died in his seventy-ninth year at Montreal. A son of the late G. H. Henshaw, of Meadow Bank, St. Hyacinthe, and a grandson of George Sage Henshaw, of Montreal, Mr. Henshaw was formerly Collector of Customs at St. Hyacinthe, entering the Customs Service in December, 1898, and being superannuated in October, 1924.

Members of the Henshaw family have lived in St. Hyacinthe for about a century, but with the death of G. H. Henshaw, the name disappears from that community.

Mr. Henshaw was a descendant of the Honourable Joshua Henshaw, distinguished in the public life of Massachusetts at the end of the seventeenth century.

Vancouver, B.C.—The staff of Customs-Excise examiners of this port held their second annual banquet in December. Guests included G. A. Allen, Collector, R. C. Maxwell, Surveyor, I. MacKay, Supervisor, G. S. Hay and J. F. Miller, senior examiners, while those from outside ports included W. L. Blatchford, Collector at Abbotsford, H. E. Beetlestone, Huntingdon, A. K. Westland and J. M. Brown, Pacific Highway. R. A. McLachlan, Superintendent of examiners, Vancouver, presided and the committee in charge were all members

of the local examining staff; Messrs. J. W. Murray, J. J. Atherton, M. E. Skaife, F. C. Mills and D. West. This "get together" reunion was very successful.

The examining staff of the port of Vancouver comprises 58 examiners, 1 female examiner, 1 superintendent, 1 supervisor and 3 senior examiners.

WINDSOR, ONT.—The "Customs" team in the Border Cities Civic Hockey League has made a good start this season. Last winter the club qualified for the championship series but was defeated by the Hydro team in the final. This season, with a strengthened aggregation, "Customs" colours were victorious over the Police in an opening fixture, 2 goals to 0.

A. H. Dalziel, Collector, is president of the club; J. R. Mickle, senior Customs-Excise examiner, is business manager; and J. J. Hadden, of the staff of examiners, is the playing manager. The club is entirely composed of employees of the Customs-Excise staff at Windsor.

The exports from Canada of newsprint for November, 1928, were of a value of $12,422,625. For the eight months of the fiscal year newsprint exports were $91,732,534.

* * DEPARTMENTAL RULINGS * *

"Lavo-Kleen," per sample, from Lavo-Kleen Chemical Corporation, Chicago, Ill.,—a chemical compound in powder form for cleaning closet bowls only. Tariff item 220a.

Zeller Aeroplane Dope, per sample, from the Zeller Lacquer Manufacturing Co. Inc., New York. Tariff item 249.

"Hard Butter Substitute Medokol," per sample, from Erith Oil Works Ltd., London, England. Tariff item 711.

Cow-Ease, per sample from Carpenter-Morton Co., Boston, Mass. Tariff item 219a.

Doll parts, such as hands, heads and arms made of various compositions, per samples submitted. Tariff item 624 (Board of Customs decision).

Tisit Liquid Cold Solder, per sample. Tariff item 247 (Board of Customs decision).

Bags made from fabric composed of jute and coated with paper, per sample submitted. Tariff item 548 (Board of Customs decision).

Lorgnette Frames imported with one glass lens therein. Tariff item 327.

Glass tiling known as "Carrara," "Sani-Onyx" and "Vitrolite." Tariff item 326a when imported in commercial size sheets or pieces. Tariff item 519 when imported polished on one or more edges or otherwise manufactured for use as tops of tables, counters or other furniture.

Crackershell paper board coated on one or both sides with a silicate solution. Tariff item 198.

Coal Briquettes, per sample, invoiced as "Stott Briquettes." Tariff item 588.

Specially shaped pieces of saturated paper, apparently for use in the manufacture of shoes and not being boot or shoe patterns. Tariff item 199.

Printed advertising cards with a piece of fabric attached thereto and described as "Advertising Top Pocket Handkerchief." Tariff item 178.

Virginia Coal, per sample, described as "Old Dominion Anthracite." Tariff item 588.

Clarinet and saxophone reeds. Tariff item 506.

Oil stove wick with terne-plate carrier, per sample submitted. Tariff item 548 (Board of Customs decision).

Paper bags (so called), being made flat like envelopes and having a protruding flap at the top. Tariff item 199.

As the United States monthly publication, entitled "True Story Magazine" has recently been revised by the publishers, imported copies of this publication, beginning with the February, 1929, issue, may be allowed entry under tariff item 184 until otherwise determined.

THE LETTER BAG

The National Revenue Review is issued on or about the fifteenth day of each month. Correspondence for the "Letter Bag" should reach the Editor not later than the last week of each month.

Address all communications to The Editor, National Revenue Review, Connaught Building, Ottawa.

Smaller Envelopes

J. J. White, Sub-Collector at Sidney, B.C., writes:—

I agree with the suggestion of J. A. Blacklock, Postal Branch, Ottawa, in the *Letter Bag* for November that the "G" manifest envelope is too large for parcel manifests.

I suggest that an envelope be supplied $6\frac{1}{2}$ inches long by $4\frac{1}{4}$ inches wide for the parcel manifests, and this would also accommodate the E. 50s, and C. 12s, used for the return of duplicate automobile tourists' permits of cars reporting in at one port and returning by another. The present envelope used is so large that there is the possibility of some of the manifests being left in it. Ports that handle tourist traffic know how great is the needless work caused by the loss of even one record of an automobile. The lessened cost also is worthy of consideration.

Keith Moxley, Customs Postal Branch, Brockville, writes:—

In regard to the suggestion in the November *Letter Bag* by J. A. Blacklock, Customs Postal Branch, Ottawa, regarding the use of a smaller envelope containing copy of manifest to be attached to parcels forwarded, I think the idea is a good one. When I have a parcel to forward I use an old discarded envelope that has been previously used to contain a baggage manifest. It is smaller and stiffer, and serves the purpose nicely.

The officers at this port appreciate and enjoy the *Review* very much. It brings the men closer together and keeps them in touch with the Department.

Tourists' Outfits

C. M. Oney, Collector, Athelstan, Quebec, writes enclosing letter received by him from K. C. Hudnutt, newspaper publisher, of Elyria, Ohio, commenting on the regulations regarding Tourists' Outfits. Mr. Oney states that this letter shows that the policy of allowing guns, rifles, fishing tackle, golf clubs, tennis racquets, and cameras to be taken into account on Tourists' Outfits report without deposit, as provided in Memorandum 88, is appreciated.

Mr. Hudnutt's letter is as follows:—

Please find enclosed, properly signed and dated, certificate or report outwards on exportation.

I had a delightful time in your province and appreciate the hospitality of your country.

Your new system of handling this matter is much more convenient than the prior system of making a deposit. I think tourists generally will appreciate this new departure.

Urgently Needed

J. J. Farrell, Collector, St. Thomas, Ontario, writes in part:—

Now a word of praise for the *Review*. We are all very much pleased with our publication, and the manner in which it is being handled. It contains valuable information for all officers of the service and is something that was urgently needed. In this I am voicing the opinion of the staff of this port.

Pleased with Treatment

M. C. Wyman, Collector at Yarmouth, Nova Scotia, has received a letter from a visitor to Canada residing in Springfield, Mass., acknowledging the return of his tourist deposit, which reads in part:—

The return of my deposit is welcome in view of the fact that I spent a lot of money in your very delightful country. I should like also to express my appreciation of the very courteous and considerate treatment extended to me by the Customs officials at Yarmouth.

THE QUESTION BOX

Questions will be asked in one number of the Review and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the December number of the Review:—

(1) What are the fees collectible for feeding and pasturing horses in bond, and when are such fees due?

(2) Would a Canadian citizen be permitted to enter as free goods, under tariff item 704, effects bequeathed to him by a relative in the United States who was in his lifetime a naturalized citizen of that country?

(3) Who was the Deputy Minister of Inland Revenue in the year 1900?

(4) A freight manifest A-2 Pink, covering two shipments in transit through Canada, is issued by one frontier port on another. En route the shipments become separated, one being exported through the receiving port mentioned on the manifest, and the other is known to have been exported through another port without manifest. Of the several ways that a clear cancellation of the original manifest can be obtained, which is the most correct?

The answers are:—

(1) The fees required to be paid in respect of horses imported for feeding and pasturage are specified in paragraph 2 of memorandum 917-B and in memorandum 1113-B, viz: that the proprietor of every warehouse established for the feeding and pasturage of horses shall pay for the privilege the sum of $20 per annum in half yearly payments in advance, or he may have the option of paying a fee of $1 on the entry of each horse for warehouse.

The fees are due and payable on the entry of the animals for warehouse.

(2) Yes. Tariff item 704 classifies as free goods, "books, pictures, family plate or furniture, personal effects and heirlooms left by bequest."

(3) The records of the old Inland Revenue Department show that Edward Miall was appointed Deputy Minister and Commissioner of Inland Revenue in January, 1883. He held that office until his superannuation in June, 1901. Mr. Miall was promoted to the rank of Deputy Head from that of Assistant Commissioner.

(4) The Chief Inspector of Customs and Excise, to whom this question was referred suggests the following reply:

In cases where a freight manifest, A-2 Pink, covering two shipments in transit through Canada, is issued by one frontier port on another, and the shipments become separated en route, one being exported at the receiving port mentioned on the manifest and the other diverted and exported at another port, the regulations contained in Memorandum 1462-B are applicable as regards the shipments diverted.

The following questions will be answered in the February number:—

(1) Are temporary employees of the Department allowed the same vacation leave as permanent officers? When an officer is transferred from one port to another port or outport are his reasonable travelling and moving expenses paid by the Department?

(2) Who was Deputy Minister of Inland Revenue during the time Sir Wilfrid Laurier was Minister of Inland Revenue?

(3) Are goods produced in Hong Kong entitled to preferential rate or the intermediate tariff? How should they be conveyed to destination in order to obtain benefits of either tariff?

(4) For what period may a vessel which entered a port for shelter or for any other reason than to load or discharge cargo, remain in port without reporting at Customs?

Referring to Memorandum No. 135, containing the regulations established by Order in Council, governing the free admission of pure-bred Sable Rabbits for the improvement of stock, Collectors have been advised that the tariff change indicated therein may be enumerated in the Tariff as No. 787a.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

NOVEMBER—DECEMBER

ADDITIONS

Nova Scotia

Windsor (Maitland): G. Singer, Sub-Collector Customs and Excise (Limited Service).

Quebec

Granby: Conrad Aubin, Customs Excise Clerk.

Lake Megantic: Theodore Michaud, Customs Excise Examiner.

Montreal: Thos. E. Lee, Customs Excise Examiner; L. Brunette, Clerk, Grade 1.

Ontario

Bridgeburg: R. W. Everingham, Customs Excise Examiner.

Guelph (Formosa and Carlsruhe), Alex. McLellan, Customs Excise Enforcement Officer.

North Bay (Cochrane): F. C. Bruyere, Sub-Collector Customs and Excise, Grade 1.

Ottawa: C. A. Roy, Customs Excise Clerk.

Prescott: M. B. Boyd, Customs Excise Clerk.

Manitoba

Brandon (Deloraine): A. H. Atkinson, Sub-Collector Customs and Excise (Limited Service).

Winnipeg: Stephen Koreski, Customs Excise Examiner.

British Columbia

New Westminster: H. E. Stuart (O.A.S.), R. P. Purdie (O.A.S.), Customs Excise Examiners.

Vancouver: E. A. Kidner, Messenger; G. G. Lucas, Customs Guard; H. T. V. Prosser, Customs Excise Clerk; T. Rustard, Stenographer, Grade 2.

INSPECTION

F. Champagne, Clerk, Grade 2; W. E. Davidson, Stenographer, Grade 2; J. H. East, Assistant Inspector Customs and Excise; Jos. E. Ells, Assistant Inspector Customs and Excise (O.A.S.); Wm. Jones, Clerk, Grade 4.

ADMINISTRATIVE

E. W. Bingham, Clerk, Grade 2; A. J. MacLennan, Stenographer, Grade 2; B. H. Tobin, Clerk, Grade 2.

DEDUCTIONS

Nova Scotia

Amherst (Wallace): A. D. MacFarlane, Sub-Collector of Customs and Excise.

Amherst (Tidnish): R. M. Baxter, Customs Excise Enforcement Officer (Limited Service).

Baddeck (New Campbellton): Wm. R. McKinnon, Sub-Collector Customs and Excise (Limited Service), January 17, 1929.

(White Point): P. A. McIntosh, Customs Excise Enforcement Officer.

Canso (Larrys' River): W. J. Murphy, Customs Excise Enforcement Officer.

Kentville (Morden): N. L. Dempsey, Customs Excise Enforcement Officer.

Halifax: W. C. Borrett, Cashier and Computing Clerk.

Parrsboro (Apple River): B. D. Mosher, Customs Excise Enforcement Officer.

(Spencers Island): J. W. Brault, Customs Excise Enforcement Officer.

Truro: G. C. McElhiney, Customs Excise Examiner.

Windsor (Maitland): R. McDougall, Sub-Collector Customs and Excise (Limited Service).

Prince Edward Island

Charlottetown (New London): N. Nicholson, Customs Excise Enforcement Officer.

Summerside (Miminegash): H. W. P. Callaghan, Customs Excise Enforcement Officer.

New Brunswick

St. Stephen (Upper Mills): N. D. Smith, Customs Excise Enforcement Officer.

Quebec

Athelstan (Herdman's Corners): D. J. Beattie, Customs Excise Enforcement Officer.

(Trout River): J. W. Lapalme, Customs Excise Enforcement Officer.

Beebe Junction (Rock Island): A. F. Holmes, J. W. Brault, Customs Excise Examiners.

Montreal: J. A. Bonin, Noel Boucher, Emile Boyer, Adelard Cardin, Customs Guards; W. G. Cassidy, Customs Express and Postal Cashier; G. J. M. Dontigney, Michael Enright, Albert Faucher, Customs Guards; V. D. Harnois, Customs Truckman; A. Lafortune, Gaston Laporte, J. D. Larivee, Customs Guards; C. Livernois, Labourer; Pius McDonald, P. K. Morgan, Customs Guards; D. J. O'Grady, Assistant Customs Appraiser; H. T. V. Prosser, Customs Excise Examiner; Romeo Renaud, C. E. Rivard, E. M. Rousseau, Lucien Roy, Henri Roy, Richard Roy, Arthur Sawyer, Aime Taupier, R. L. Terroux, W. Tremblay, Customs Guards; E. J. Rousseau, Labourer.

Quebec: L. Letourneau, J. C. Comtois, J. A. Dion, L. A. Girard, E. Masse, C. A. Racine, P. E. Valois, Customs Excise Examiners.

(Morriset Station): J. A. Dumas, Customs Excise Enforcement Officer.

St. Armand (Philipsburg): R. Dupuis, Customs Excise Examiner (Limited Service).

(Pigeon Hill): W. Gelineau, Customs Excise Enforcement Officer.

St. Johns (Lacolle): A. Broseau, J. C. S. Chenail, Customs Excise Examiners.

(St. Andre Road): Albert Rodgers, Customs Excise Enforcement Officer.

THREE RIVERS: L. B. H. Badeau, Customs Excise Clerk.

ONTARIO

AMHERSTBURG (Anderton): J. S. Gatfield, Customs Excise Enforcement Officer.

(North Dock): F. C. Barnes, Customs Excise Enforcement Officer.

BRIDGEBURG: R. D. Barnhart, Customs Excise Examiner; N. D. Graham, Customs Appraiser.

BROCKVILLE: J. S. Bedlow, Customs Excise Clerk.

CORNWALL (Aultsville): C. W. Hanes, Customs Excise Examiner, Grade 1 Outport.

GANANOQUE (Ivy Lea): M. H. McNeil, Customs Excise Enforcement Officer.

KINGSTON: James Hogan, Customs Excise Examiner.

LONDON: J. H. Kidner, Cashier and Computing Clerk.

NIAGARA FALLS: F. C. Heckadon, C. E. Moran, A. G. Swayze, Customs Excise Examiners.

(Queenston Bridge): C. H. MacDonald, Customs Excise Examiner.

OTTAWA: T. A. Hood, Senior Customs Excise Clerk.

PARRY SOUND: D. H. MacFarlane, Customs Excise Examiner.

PRESCOTT (Maitland): Hiram Lemon, Customs Excise Enforcement Officer.

SARNIA: Jas. Dunlop, Customs Excise Examiner.

SAULT STE. MARIE (Hilton Beach): J. C. Stirritt, Customs Excise Enforcement Officer.

(Richard's Landing): C. A. Rickaby, Customs Excise Enforcement Officer.

SUDBURY: J. H. Davis, Collector Customs and Excise Grade 2.

TORONTO: W. J. Dunlop, Assistant Customs Appraiser.

WELLAND (Port Colborne): L. N. Martindale, Customs Excise Examiner.

MANITOBA

GRETNA: John Hodgson, Collector Customs and Excise (Grade 1).

SASKATCHEWAN

MOOSE JAW: Miss D. I. A. MacNeil, Stenographer Grade 2.

CALGARY: S. R. Keeling, Customs Excise Clerk.

LETHBRIDGE: R. W. Weiler, Assistant Customs Appraiser.

BRITISH COLUMBIA

CRANBROOK: E. A. Powers, Customs Excise Examiner.

VANCOUVER: T. E. Lee, Customs Excise Clerk; J. P. Nightingale, Customs Truckman.

PREVENTIVE SERVICE

Albert Elliott, J. E. Forget, Sgt. T. C. Hildyard, E. J. Palmer, F. D. Poirier, Customs Excise Enforcement Officers, C. T. Tong, Special Customs Excise Enforcement Officer.

INSPECTION

A. S. Quick, Assistant Inspector Customs and Excise. H. Rabinovitch, Customs Excise Enforcement Officer.

ADMINISTRATIVE

W. H. Carleton, Principal Clerk; E. R. Douglas, Investigator of Values; H. B. Lewis, Excise Statistical Checker.

PROMOTIONS

NOVA SCOTIA

HALIFAX: Jas. Williamson from Senior Messenger to Customs Truckman.

QUEBEC

BEEBE JUNCTION (Rock Island): L. E. Roberge from Customs Excise Examiner to Senior Customs Excise Examiner.

MONTREAL: W. A. Dickson from Customs Truckman to Customs Excise Clerk; J. O. C. Gervais from Clerk Grade 1 to Customs Excise Clerk.

QUEBEC: Gerard LaRue from Customs Excise Clerk to Customs Express and Postal Cashier.

ST. JOHNS: (Noyan): John H. Stuart from Customs Excise Examiner Grade 1 Outport to Sub-Collector Customs and Excise Grade 1 Outport.

ONTARIO

HAMILTON: J. J. Randall from Customs Excise Examiner (Grade 1) Outport (Dunnville) to Customs Excise Clerk Relieving.

KINGSTON: Norman Turner from Messenger to Customs Excise Clerk.

NIAGARA FALLS (Queenston Bridge): G. H. R. Laidman from Customs Excise Examiner to Senior Customs Excise Examiner.

OTTAWA: F. C. Hewton from Computing Clerk to Senior Customs Excise Clerk; S. A. G. Smith from Customs Excise Clerk to Express and Postal Computing Clerk.

TORONTO: Walter Arkell from Office Boy to Clerk Grade 1; Howard Barrett from Office Boy to Clerk Grade 1; J. T. Hackney from Customs Excise Clerk to Express and Postal Computing Clerk; J. S. McAllister from Office Boy to Clerk Grade 1; W. J. Woollard from Customs Excise Clerk to Express and Postal Computing Clerk.

WINDSOR (Walkerville): F. C. McCann from Customs Excise Examiner (Windsor) to Assistant Customs Appraiser (Walkerville).

SASKATCHEWAN

REGINA: Fenton Munro from Customs Excise Cashier to Computing Clerk.

BRITISH COLUMBIA

CRANBROOK (Kingsgate): Percy C. Coe from Customs Excise Examiner Grade 1 Outport to Customs Excise Examiner.

ADMINISTRATIVE

R. V. Wiseman, from Clerk Grade 3 to Clerk Grade 4.

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF DECEMBER, 1927 AND 1928, AND THE NINE MONTHS ENDED DECEMBER, 1927 AND 1928

	December, 1927		December, 1928	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		130,278,157		130,847,423
Total Exports (Foreign Produce)		1,912,391		2,397,817
PRINCIPAL ITEMS OF EXPORTS—				
Wheat ... Bush.	44,808,700	55,957,695	49,088,963	50,344,468
Newsprint ... Cwt.	3,384,043	11,078,887	4,263,244	13,408,647
Planks and boards ... M. ft.	121,941	3,349,436	124,316	3,441,651
Wood pulp ... Cwt.	1,475,305	3,812,646	1,588,752	4,102,676
Wheat flour ... Brl.	956,752	6,032,730	922,965	5,049,798
Fish ... Cwt.	655,223	3,401,451	791,942	4,136,553
Cheese ... Cwt.	88,778	1,791,881	55,725	1,258,872
Automobiles and parts ... $		1,779,712		3,145,607
Furs ... $		1,434,049		2,055,112
Meats ... Cwt.	144,405	2,329,513	72,186	1,396,482
Imports entered for Consumption.—Free goods		32,917,206		35,397,272
Imports entered for Consumption—Dutiable goods		50,345,489		59.116,730
Total Imports entered for Consumption		83,262,695		94,514,002

	Nine months ended December, 1927		Nine months ended December, 1928	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		950,104,367		1,071,647,164
Total Exports (Foreign Produce)		16,391,583		18,521,686
PRINCIPAL ITEMS OF EXPORTS:—				
Wheat ... Bush.	214,674,637	285,249,343	313,200,979	366,899,771
Newsprint ... Cwt.	28,276,706	92,544,755	32,990,938	105,141,181
Planks and boards ... M. ft.	1,632,089	45,406,180	1,345,685	37,707,767
Wood pulp ... Cwt.	13,645,092	35,683,854	13,034,706	34,037,442
Wheat flour ... Brl.	6,711,633	43,933,539	8,061,636	48,027,303
Fish ... Cwt.	2,903,235	25,792,293	3,700,513	27,461,231
Cheese ... Cwt.	1,007,293	20,071,742	1,096,690	24,438,761
Automobiles and parts ... $		21,156,733		29,777,579
Furs ... $		14,641,223		13,920,446
Meats ... Cwt.	1,193,322	20,229,124	864,754	15,938,348
Imports entered for Consumption—Free goods		297,055,594		332,086,627
Imports entered for Consumption—Dutiable goods		525,932,873		604,156,367
Total Imports entered for Consumption		822,988,467		936,242,994

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF DECEMBER, 1927 AND 1928

——	1927	1928	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	13,130,390 00	15,675,599 09		
Less Refunds and Drawbacks	1,102,111 77	1,265,235 46		
Net	12,028,278 23	14,410,363 63		2,382,085 40
Excise Taxes	7,806,000 19	7,505,912 91		
Less Refunds and Drawbacks	85,380 91	47,126 75		
Net	7,720,619 28	7,458,786 16	261,833 12	
Excise Duties	5,338,348 65	6,036,791 61		
Less Refunds and Drawbacks	93,641 32	26,433 86		
Net	5,244,707 33	6,010,357 75		765,650 42
Sundry Collections	107,101 65	174,604 28		
Less Refunds and Drawbacks	45 55	Nil		
Net	107 056 10	174 604 28		67,548 18
Net Totals	25,100,660 94	28,054,111 82	261,833 12	3,215,284 00
Net Increase				2,953,450 88

TOTALS FOR NINE MONTHS

——	1927—28	1928—29	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	127,817,525 80	148,581,589 51		
Less Refunds and Drawbacks	10,991,087 69	10,678,090 67		
Net	116,826,438 11	137,903,498 84		21,077,060 73
Excise Taxes	70,673,570 90	62,438,992 19		
Less Refunds and Drawbacks	1,000,933 75	694,546 00		
Net	69,672,637 15	61,744,446 19	7,928,190 96	
Excise Duties	45,325,038 74	49,945,022 34		
Less Refunds and Drawbacks	562,372 96	552,933 77		
Net	44,762,665 78	49,392,088 57		4,629,422 79
Sundry Collections	1,093,244 84	985,758 19		
Less Refunds and Drawbacks	655 11	169 04		
Net	1,092,589 73	985,589 15	107,000 58	
Net Totals	232,354,330 77	250,025,622 75	8,035,191 54	25,706,483 52
Net Increase				17,671,291 98

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF DECEMBER, 1927 AND DECEMBER, 1928

——	December, 1927	December, 1928	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	1,173,455 39	978,091 09	195,364 30	

TOTALS FOR NINE MONTHS

——	1927-1928	1928-1929	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	53,107,351 23	56,600,260 42		3,492,909 19

A WORD OF CHEER

WEEKLY newspapers published in Canada have made many pleasing references in their columns lately to the *National Revenue Review*. A typical one is taken from a recent issue of the *Thorold Post*.

The *National Revenue Review* is a neat Ottawa publication, 24 pages, 8x10 inches, finely printed on heavy coated paper, and well illustrated with half-tone engravings. Its mission is to keep the public informed in a nice conversational way with the workings and accomplishments of the National Revenue Department, and the reader would not suspect it to be a government publication, so utterly free is it from every savour of red-tapeism in its tone and make-up. The November issue to hand contains a lengthy list of promotions for October in the service, throughout the Dominion, and the number is large, showing apparently a general recognition of the principle and practice of promotion for merit.

Printed by F. A. ACLAND, King's Printer, Ottawa, Canada

The National Revenue Review

Connaught Building, Ottawa, Headquarters of the National Revenue Department

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FEB 18 1929
UNIVERSITY OF TORONTO

February, 1929

Vol. II — No. 5

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

The Recent Conference

On January 7th, 8th and 9th, 1929, a conference was held at Ottawa by officials of the United States and Canada on commercial smuggling. The conference met in the Board Room of the Department of National Revenue, Connaught Building, Ottawa. This illustration shows the delegates to the conference. The names are as follows:

Bottom row, seated, left to right: E. W. Camp, Commissioner of Customs, Washington; James M. Doran, Commissioner of Prohibition, Washington; Admiral F. C. Billard, Commandant United States Coast Guard; Dr. O. D. Skelton, Chairman of the Conference, Under-Secretary of State for External Affairs, Ottawa; W. Stuart Edwards, K.C., Deputy Minister of Justice, Ottawa; R. W. Breadner, Commissioner of Customs, Ottawa; George W. Taylor, Commissioner of Excise, Ottawa; Charles P. Blair, Assistant Commissioner of Customs, Ottawa.

Top row, left to right: Ferdinand C. Mayer, Counselor of United States Legation, Ottawa; Arthur W. Henderson, Special Assistant to Attorney-General United States, Washington; Lynn W. Meekins, Commercial Attache of United States, Ottawa; Irving N. Linnell, United States Consul General, Ottawa; Frank J. Murphy, Technical Assistant, Washington; Harry J. Auslinger, Liaison Officer between State and Treasury Departments, Washington; Francis Colt de Wolf, Assistant to Solicitor, State Department, Washington; William Ide, General Executive Assistant, Department of National Revenue, Ottawa; C. H. L. Sharman, Narcotic Division, Health Department, Ottawa; Miss Clara Borjes, Secretary; Edwin Hawken, Assistant Deputy Minister, Department of Marine and Fisheries, Ottawa; F. W. Cowan, Chief, Customs-Excise Preventive Service, Ottawa; H. L. Keenleyside, Third Secretary, Department of External Affairs, Ottawa.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. II **OTTAWA, FEBRUARY, 1929** **No. 5**

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

IN THIS ISSUE

Thriving Port Of Vancouver
Illustrated review of its activities

Christmas Rush Well Handled
Record at Toronto Customs Postal Branch

Sales Tax Prosecutions
Much money recovered during 1928

Income Tax Rulings
Points of interest in recent decisions

Growth Of Canada's Trade
January and ten months figures

Progress of Ottawa Port
Nine months collections show increase

National Revenue Receipts
Customs, Excise and Income Tax figures

News And Comment, Departmental Items, and usual features

Doing Business in Great Waters

AT this season of the year when King Winter is on his throne, and icy gales sweep the Atlantic seaboard, those in the service with snug jobs ashore may well give a thought to the discomforts and dangers encountered by the men on the Customs cruisers and patrol boats. The *Psalmist* of old sang of those *that go down to the sea in ships, that do business in great waters,* and going down to the bleak, sullen sea in winter is a hazardous undertaking for the gallant men of the Preventive Service.

It is only necessary to visit Halifax or other ports along the Atlantic seaboard in the winter season, and see these boats enter the harbour to re-fuel or obtain provisions, to realize the conditions they are forced to face. Often the whole upper structure of the decks is a mass of glittering ice. In rough seas, at times, the water finds its way down through the hatches and ventilators, into the living quarters below decks.

Those who complain if the temperature goes down a little below zero should remember the officers and men on the tossing patrol boats in midwinter who maintain a constant vigil to prevent smuggling and protect the revenue.

During the past few months the cruisers and patrol boats off the Atlantic coast have succeeded in preventing a number of schooners landing their cargoes. Many run ships were forced to return to St. Pierre-Miquelon, the liquor base, and take off their loads. In one case a rum craft hovered off the coast so long that her supplies and water ran out, and the captain was forced to enter the port of Halifax and report to the Collector. Under the provisions of the Customs Act this boat cannot again sail from Halifax until the master or owners deposit a bond equal to double the duty on the cargo, for the production of foreign landing certificates. In the instance referred to representations have already been made to the Department with a view to abandoning the cargo because of the large expense in providing such a bond.

Christmas Rush Well Handled

THE Christmas and New Year's season was one of great activity at the Customs Postal Branch, Toronto. The volume of business was very heavy and constituted a record. From December 15 to the 31st, 1928, no less than 25,357 parcels were recorded, duty collected being $43,377.

The overseas mail from Great Britain reached very large proportions. These mails were forwarded to Toronto in bulk, and consigned throughout the Province of Ontario. All duty free packages were passed on, and the dutiable packages forwarded to their respective ports, in bags labelled "For Customs." Bags examined numbered 5321, containing 66,613 parcels. The Superintendent, R. H. Clark, informs the REVIEW that this constitutes a record also for the Toronto Customs Postal Branch in that class of mail.

In the same period there were received 143 franking note parcels, value $678, duty $171. These franking note parcels were handled through the Postal Branch and although that branch did not receive the duty direct, a complete entry must be made on the proper forms and forwarded weekly to the Department of Finance for collection from the British and foreign post offices.

In order that the public might be speedily served it was necessary to utilize all the clerks in the branch on the counter from 9 a.m. to 6 p.m., Saturdays included. From 6 p.m. till midnight, these clerks examined and entered dutiable packages on the customary sheets, issued advice cards, and filed the parcels in their respective bunks, so that each day it was possible to keep pace with the incoming mails.

A feature of the Christmas rush was the expeditious way in which the crowds were accommodated. The long lines were kept moving and there was little or no irksome delay.

Rum-Running an Ancient Custom

RUM-RUNNING is not a development of recent years, but is quite an ancient custom. Recently a building of the mature age of one hundred and twenty years, and known as the *Old Yellow Store*, was demolished at Rock Island in Stanstead County, Quebec, to make room for the new highway office of the Canadian Customs and Immigration staff. During the wrecking proceedings quantities of old letters and papers fluttered from the attic, and many of them threw interesting sidelights on the habits and customs of the early days along the Quebec-Vermont frontier. Sad to relate a large number of these communications referred to strong drink. One letter from Littleton, New Hampshire, dated December 24, 1863, was a particularly plaintive cry for help in a time of drouth and sore need. It read:—

> We are getting terribly thirsty for that whiskey you were to have sent us a long time ago. Please send it along at once if you have any regard for our need. Should also like the brandy, but perhaps it will be best to send one at a time.

It would be interesting to know if this urgent appeal for immediate assistance was effective, and the life line thrown out. The number of these letters indicates a lively wartime business in the early sixties. Orders came from all parts of Vermont, New Hampshire and Massachusetts.

The *Old Yellow Store* was built by Hon. Timothy Hinman of Derby in 1809, and passed through many hands. Mortices in the frame of the main building indicated that the timbers had been used before being put into the structure. Hemlock boards of the outer walls ran up to two feet in width. If the walls of the *Old Yellow Store* could have spoken before the wreckers tore them down what entertaining tales of pioneer life along the Eastern Townships frontier might have been ours. But the old store has vanished and its many secrets are buried in the dust of the years that are dead.

The *Editor* is indebted to E. J. Struthers, Collector at Beebe Junction, for the facts pertaining to the *Old Yellow Store*.

Constant Vigilance Needed

NOTIFICATION has been sent to Collectors by official Memorandum signed by Mr. R. W. Breadner, Commissioner of Customs, to the effect that information has been received that attempts will be made to smuggle narcotics, particularly morphine, heroin and cocaine, into Canada, packed and described as other goods, or concealed with other goods, arriving from Europe, principally from France, Italy, Germany and Holland, and special precautions should be taken with regard to shipments from these countries. These narcotics are often in the form of a white powder misdescribed as other drugs, for instance, as quinine sulphate, or may be concealed, without invoice description, in almost any class of goods.

From this it will be seen that the greatest vigilance is required and Collectors are asked to impress its importance upon their officers. Collectors are instructed to direct Appraisers and Examiners at their ports not to release for delivery goods entered in the name of firms or persons not known as regular importers, until they have been identified and shown to be bona fide importers, and until each package of the importation has been carefully examined and appraised. Extra precautions should be taken in the examination of importations by unknown or unidentified firms or persons whose names do not appear in local telephone or city directories.

It is desired that all Customs House Brokers exercise care to verify names and addresses, and be satisfied as to good faith of clients for whom they act in passing goods at Customs.

These instructions will apply to goods arriving in any manner and whether by freight, express, mail or as baggage.

Snuff

OCCASIONALLY in the midst of dry statistics a fact which arrests attention will be discovered. While looking over the Excise figures for the last fiscal year the *Editor* came across the interesting item that during that period 945,132 pounds of snuff were produced in Canada. As explained previously in the REVIEW this form of powdered tobacco is not consumed or taken via the old-fashioned nostril route but is used as a substitute for chewing by those who have nothing with which to chew. The habit would appear to be increasing for the snuff production in Canada for the previous fiscal year was 854,057 pounds.

Regarding Cider

IN the apple producing districts of Canada it is the usual custom of the producer to sell the better grades or to dispose of same for personal use, the smaller and imperfect fruits being taken to a cider mill, there crushed and pressed, and the cider extracted.

The Department has been asked on many occasions to rule on the taxibility or otherwise of such small cider mills. The Minister has classified operators of small cider mills who sell their product exclusively by retail, or who crush the apples the property of their customers for the said customer's own use and not for resale, as small retailers, and exempt from the payment of sales tax under Section 95, Subsection 2 of the Special War Revenue Act.

In other words, the operator of a small cider mill who sells the cider only to consumers, or who manufactures cider from apples, the property of the consumer, where such cider is not for resale, is not required to obtain license.

Sales Tax Prosecutions

DURING the calendar year 1928 ninety-four firms, principally in Montreal and Toronto, were prosecuted under the Criminal Code for fraud or conspiracy in evading payment of Sales Tax.

The total amount of Sales Tax covered by these frauds is $335,114. Of this sum $255,087, or slightly over 76 per cent, has been recovered, and the balance remaining unpaid of approximately $80,000, is due chiefly by firms which have gone into liquidation; cases still before the Courts, and those in which warrants for arrest of the offenders have been issued, but not executed, owing to difficulty of apprehension, as they have probably fled from the country.

HERE AND THERE

Much interest was aroused by the random notes appearing in this column of the January number concerning the old Hand Book to the Canada Tariff, with alterations and amendments to August 1, 1879. In the hurly-burly of life to-day, it is refreshing to turn occasionally the faded yellow leaves of an old volume such as this, which deals with matters pertaining to bygone years. Quaint items appear in this Tariff hand book. Of peculiar interest is this item:—"Ethers and essential oils, such as essence of Old Tom, Scotch or Irish whiskey, Jamaica rum; articles for the same use as Oil of Cognac, to make spurious liquors; 20 per cent." Why they wanted to make spurious liquors is somewhat of a mystery, in view of the fact that the import duty on "spirits and strong waters" was not high, and ranged from $1.32\frac{1}{2}$ per Imperial gallon on Geneva gin, rum and whiskey, to $1.45 on brandy. The fair sex may be interested in the fact that their mothers and grandmothers had to pay thirty per cent on velvets and all silk goods, embracing glacé, sarsenets, Persians, poplins, chenilles, lace mitts, shawls, and also on mysterious articles hidden from public view known as "stay laces." The *Editor* is informed there is nothing to lace up now the "Old Ironsides" are not the fashion. This old hand book is a veritable mine of intimate information of habits and fashions of auld lang syne. It may be referred to again.

The following sad little story was sent to the *Editor* by an officer on the border:—

Thirsty citizens of the United States, returning from Canada, have many and devious ways of slipping bottles of Canadian liquor past their Customs inspectors. Recently a passenger, fearing the confiscation of his precious bottle, fastened it to a string and suspended it from the side of the observation car.

Car inspectors tapped the wheels but did not notice the bottle. It was, however, discovered by a bystander on the platform and he quietly detached the bottle from the string and put it in his pocket.

The *Editor* has been requested to explain why the verbatim reports of parliamentary debates are referred to as *Hansard*. A recent item on this subject was noted in the *London Letter* of the *Christian Science Monitor*. It would appear that Luke Hansard was a painstaking printer who lived in London one hundred years ago. His biography records that he left his home in Norwich bound for London with a guinea in his pocket. He started at the bottom of the ladder in the printing trade as a compositor, and at the age of twenty-two had become the acting manager and partner in the firm of John Hughes of Lincolns Inn Fields. He found the printing of the parliamentary debates there on joining, and there he kept it. The *Hansard* reports are now printed by government employees, but the title remains. In Canada the official report of House of Commons Debates is usually referred to as *Hansard*.

The paragraph in the *Here and There* column of the December REVIEW regarding the disappearance of the beard from the face of civilized man, brought to the *Editor's* desk a note from an officer of the Department who is a bit of a book worm apparently. He quotes the following passage from Holland's translation of *Pliny*:—

> The first barbers that entered Italy came out of Sicily and it was in the 454th year after the foundation of Rome. Before that time they never cut their hair. The first that was shaven every day was Scipio Africanus, and after him cometh Augustus the Emperor who evermore used the razor.

The following words of wisdom, culled from writings of the ancients and moderns, may interest National Revenue officers. If the cap fits put it on.

Fortune does not change men; it only unmasks them.—*Mme. Riccoboni.*

If you count up the sunny and cloudy days in a complete year, you will find that the fine day has come more often.—*Ovid.*

Fortune makes a fool of the man whom she favours over much.—*Publius Syrus.*

Fortune gives too much to many, enough to none.—*Martial.*

VANCOUVER BUSY PORT AND THRIVING CITY

Glimpse of Customs and Excise Work at Pacific Gateway

This illustration shows a large passenger liner on the point of leaving her dock at Vancouver for Oriental ports. Gay streamers are being flung by those on deck to friends ashore. Scenes of great animation attend the departure of these liners.

VANCOUVER, the busy thriving city of the Pacific coast, is one of the younger ports of Canada, and its growth has been rapid indeed considering the fact that its beginnings are well within the memory of some now in the Customs-Excise service.

June is an important month in Vancouver's history, and particularly June 13th, for on that day in 1792, the harbour on which it is situated was discovered by Captain George Vancouver, R.N., who, leaving his vessel the *Discovery* in the gulf, proceeded in his ship's boat through the First Narrows, now called the Lions Gate, into Burrard Inlet.

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Again on June 13, 1886, the town was destroyed by fire leaving, it is said, but two buildings standing. The present city of Vancouver may therefore be said to date from that time, and truly there has been remarkable progress during the intervening forty-two years. There is a vast difference between the blackened and fire-swept waste of 1886 and the modern bustling city of to-day. There are still a number of pioneers living in Vancouver who witnessed the catastrophe of June 13, 1886.

Vancouver as a Customs port may also be said to date from about that time as it was given port status shortly after 1886. There was a Customs office with an officer

in charge for some years prior to this date, but it was not called Vancouver, and was known as the outport of Burrard Inlet, under the jurisdiction of New Westminster, then a much older, larger, and more important place than Vancouver.

The receipts of the Customs office were very small in those days, consisting, it would appear from an old account book still preserved in the Vancouver office, of Sick Mariner's Dues collected from vessels arriving in ballast to carry lumber to foreign lands. Most of the imports were cleared at Victoria and New Westminister. At this time there was but one officer on duty with receipts almost nil, and in the first ten years according to Trade and Navigation tables for the fiscal year ending June 30, 1897, the staff had grown to a total of twenty-one, consisting of Collector, Surveyor, Chief Landing Waiter, and eighteen so called "extra officers."

Unloading bales of raw silk from a vessel which has arrived at Vancouver from the Orient. The large electric winches swing heavy loads to the dock and the silk is conveyed on portable escalators to a waiting train.

Growth of Revenue

The total collections for 1897 were $457,608, or about one quarter of the Customs revenue collected in the province of British Columbia.

The Financial Report of the Department of Customs for the year ending March 31, 1907, which covers only nine months, as the fiscal year was changed at that time to end March 31, shows Vancouver had, on duty, a staff of 54, and collected a total revenue of $1,656,708. The increase during the next ten year period was greater still. On March 31, 1917, the staff numbered approximately 170 with total collections amounting to $6,349,550.

The next ten year period which brings us practically up to date was also a period of rapid expansion in Customs, added to which were Excise duties and taxes, and Sales Tax.

To take care of the three branches there was March 31, 1927, a total of staff of 220, and the total revenue collected amounted to $17,776,447, made up of Customs including Sales and Excise Tax on imports $14,709,573, Excise Tax $2,453,639, Excise Duty $690,140, and Sundries $34,888.

Collections at Vancouver

For the fiscal year 1927-28 the Customs revenue at the port of Vancouver was $12,943,718, and the Excise revenue $4,488,767.

For the nine months of the present fiscal year 1928-29 the revenue from Customs was $10,378,254, and from Excise $3,120,259. The figures by months are:—

April, Customs $1,120,152; Excise $201,801. May, Customs $1,098,087; Excise $323,927. June, Customs $1,052,231; Excise $307,837. July, Customs $1,062,396; Excise $330,425. August, Customs $1,112,873; Excise $347,040. September, Customs $1,130,390; Excise $377,355. October, Customs $1,336,915; Excise $463,075. November, Customs $1,316,439; Excise $390,957. December, Customs $1,148,766, Excise $377,839.

At Head of Port

The Customs-Excise staff at Vancouver on December 31, 1928, numbered 243 officers. The Collector is G. A. Allen, who has occupied that position since April, 1922.

Mr. Allen first entered the service in 1888 at Montreal as probationary Exciseman, being transferred later to Windsor, Ontario. He passed through the various grades of Excise work and in 1902 was promoted to Special Class Exciseman. In 1903 Mr. Allen was promoted to the position of officer in charge of distillery work at St. Hyacinthe, Que., and in December, 1904, he was transferred to Vancouver. In 1916 Mr. Allen was promoted to be Collector of Inland Revenue at Vancouver, and on the amalgamation of the Customs and Excise in April, 1921, he was made Special Inspector.

The Surveyor, R. C. Maxwell, is a native of Vancouver. He first entered the Customs service in 1907 as Acting Preventive Officer. Mr. Maxwell passed through the various grades of port work and was appointed Senior Clerk in June, 1913. In 1921 Mr. Maxwell was made Assistant Surveyor and was promoted to be Surveyor on April 1, 1923.

George A. Allen, Collector of National Revenue, Customs and Excise Divisions, Vancouver.

R. C. Maxwell, Surveyor of National Revenue, Customs Excise Divisions, Vancouver.

In New Quarters

In December, 1927, the Customs and Excise moved from their old quarters into the Winch Building which is occupied exclusively by various Federal Government Departments, the basement and ground floors being given over entirely to the Customs and Excise.

The basement is occupied by the Parcels Post Branch and in many respects is a great improvement over their old quarters on the fourth floor of the Post Office, to which all parcels had to be conveyed by small passenger elevators and, when cleared, again brought down to the ground floor. The present room, while below the street level, is quite convenient for the public, and merchants and other large importers by parcels post can load their trucks direct from the merchants section situated in the rear of the building.

On the ground floor are situated the Long Room and general port offices, the latter on the right of the main entrance, and the former occupying the entire space on the left. This room is said to be one of the best for that purpose in Canada, being well supplied with natural light.

The second floor is occupied by the Income Tax branch and on the third are the Customs and Excise Inspectors, Sales Tax Auditors, Special Inspectors and Divisional Chief and staff of the Preventive Service. Situated directly back of this building is the Customs Examining Warehouse, a fine and well constructed building.

Volume of Business

The volume of business in the various branches has fully kept pace with collections, the increase of late years being consistent and steady.

For the fiscal year 1927-28 import entries were 132,874; excise tax entries 10,674; excise duty entries 2,640; export entries 26,627.

Sea going vessels cleared numbered 2,726 inwards; 2,775 outwards. Coasting vessels 17,759 inwards; 17,938 outwards.

In the Parcels Post branch the number of entries was 9,390; collections $410,496.

Lumber Trade

While the volume of imports has been mounting, exports have fully kept pace. Ships from all quarters of the globe are to be seen loading grain, lumber and general cargo. Lumber has been a principal item of the export trade of Vancouver for many years, the first mill having been established on the North Shore of Burrard Inlet in 1865 from which time the export business has increased constantly. In 1876 there is a record of some fifty vessels sailing from Vancouver with lumber amounting to more than thirty million feet, or less than a twentieth part of what is exported in a year at the present rate.

The foreign export of lumber and logs in the calendar year 1927 was 496,208,258 F.B.M., the second largest quantity in the history of the trade. Lumber was shipped to 32 different destinations. Over three-fourths of the total foreign lumber export went to Japan and the United States. The United Kingdom took 19,000,000 feet, Australia a like quantity and China took 8,500,000 feet.

The total export of fish in the calendar year 1927 was 1,657,838 cases.

A Fine Harbour

Vancouver has a very fine harbour, land locked and open the year round. From the First Narrows to Port Moody is Vancouver's deep sea water frontage.

Within the past few weeks two additional grain elevators have been completed and are now in operation. This gives berthing space for 17 deep sea vessels. Vancouver harbour has now 23 docks with accommodation for 48 deep sea vessels on the south shore; while on the north shore there are 6 docks with accommodation for 8 deep sea vessels.

The Winch Building, Vancouver, in which the Customs, Excise, and Income Tax offices of that port are situated.

From April 1, 1928, to September 30, 1928, the deep sea vessels entering the port numbered 683. This figure does not include regular daily steamer service from Seattle. From every part of the world these vessels came:—

Italian, 7; Dutch, 31; Japanese, 96; French, 12; British, 166; American, 197; Norwegian, 41; German, 18; Panaman, 2; Canadian Foreign, 113; total, 683.

Work of Examiners

All incoming vessels are boarded by the examining staff under the direction of R. A. McLachlan, Superintendent of Examiners. Foreign vessels and those

with Oriental crews are closely guarded day and night. Officers proceed to Victoria to meet incoming vessels bringing passengers from the Orient, and examine their baggage en route to Vancouver. The Chinese steerage passengers on arrival are subjected also to a thorough search. So carefully is this conducted that small opium pills have been found under a Chinaman's hat band.

The first class passenger list of the incoming Empress liners averages 200. The Australasian liners which arrive every four weeks bring from 300 to 800 passengers to this port, depending on the season of the year.

During the examination of all passengers' baggage the public is excluded. Ships' officers are forbidden to take their friends aboard for at least one hour after arrival, or until given permission to do so by the Customs, and in this manner a ship is generally cleared of all passengers within one to one and one-half hours.

One hundred and fifty-five thousand four hundred and ten pieces of baggage were received during the past fiscal year and examined and released, or forwarded in bond; 27,449 freight and express manifests were issued; 33 seizures were made. The staff of examiners consists of 48 officers, 3 senior examiners and one female examiner. One supervising officer assisted the Superintendent who is responsible to the Surveyor for the carrying out of this work, and the keeping of all records and reports pertaining to this branch of the service, and the enforcement of the regulations as laid down by the Department.

There are five oil plants having docks in the harbour, and oil is checked and gauged at each.

A regular patrol of the harbour is kept by the Customs launch *Imperator,* and it is necessary for this launch to be in commission any hour during the twenty-four.

Five railways have their Pacific termini at Vancouver, viz., Canadian National Railways, Canadian Pacific Railway, Northern Pacific Railway, Great Northern Railway and British Columbia Electric Railway. Four sufferance warehouses are located in the freight yards of these companies, as well as five bonded baggage rooms.

Shipments of Grain

Vancouver has developed into a leading port for the export of grain. From August 1, 1927, to July 31, 1928, 70,254,688 bushels were exported. From August 1 to November 30, 1928, 23,714,856 bushels were exported, compared with 10,611,159 for the same period of 1927. The statement for August 1 to November 30, 1928, is as follows:—

United Kingdom and Continent: 91 vessels, wheat 15,573,079 bushels, oats 53,249, barley 84,000. Orient: 65 vessels, wheat 7,367,092, oats 8,235, barley 20,833. Central and South America: 12 vessels, wheat 302,230, oats 11,013. India: 1 vessel, wheat 284,725. South Africa: 1 vessel, wheat 3,733. Antipodes: 2 vessels, wheat 6,667.

The bookings for December, 1928, were 22,096,000 bushels.

The export of grain from Vancouver did not commence in any volume until 1921, when the first elevator to be put in operation handled 1,251,071 bushels. In 1922, 14,463,833 bushels; in 1923, 24,663,017 bushels; in 1924, 54,240,516 bushels; in 1925, 34,868,192 bushels; in 1926, 45,229,906 bushels; in 1927, 43,552,210 bushels were exported.

Grain starts to flow in large quantities about the end of September, the most active months being November to March.

INCOME TAX REVENUE BY DISTRICTS

The following is a comparative statement of Income Tax revenue by districts received during the ten months of the fiscal year January, 1928, and January, 1929. Decreases are marked*

District	1927-28	1928-29	Decrease or Increase
Halifax	536,960 47	599,132 27	62,171 80
St. John	632,147 94	537,290 99	*94,856 95
Quebec	1,349,594 63	1,196,232 43	*153,362 20
Montreal	16,724,782 44	17,950,680 43	1,225,897 99
Ottawa	2,551,314 98	2,282,547 10	*268,767 88
Kingston	344,682 00	416,390 95	71,708 95
Belleville	263,290 44	329,291 18	66,000 74
Toronto	12,811,596 77	15,820,344 44	3,008,747 67
Hamilton	3,803,075 17	4,396 733 28	593,658 11
London	4,836,171 53	4,054,244 87	*781,926 66
Fort William	325,819 44	410,280 55	84,461 11
Winnipeg	2,996,210 66	3,147,433 09	151,222 43
Regina	668,681 86	592,444 75	*76,237 11
Saskatoon	.....	187,496 54	187,496 54
Prince Albert	61,660 34	53,574 62	*8,085 72
Calgary	1,250,360 98	920,642 57	*329,718 41
Edmonton	.....	373,184 49	373,184 49
Vancouver	5,275,707 45	3,994,272 54	*1,281,434 91
Yukon	21,098 60	27,420 77	6,322 17
Total	54,453,155 70	57,289,637 86	2,836,482 16

PROGRESS OF OTTAWA PORT

Nine Months' Revenue Shows Striking Increase

Progress and advancement have been made in the Customs-Excise port of Ottawa. Back in 1896 the Customs revenue for the port for the entire fiscal year was only $295,166. To-day, with excise included, that figure is considerably less than one month's collections.

The port of Ottawa extends along the Ontario shore of the Ottawa River from Prescott County to the township of Mattawan in Nipissing district, including such places as Hawkesbury, Alexandria, Carleton Place, Perth, Smith's Falls, Renfrew, Almonte, Arnprior, Pembroke and Mattawa. The length of the territory is 257 miles, and its greatest breadth about 56 miles.

The total revenue collected at the port of Ottawa for the nine months ended December 31 last, was $4,402,023, an increase over the corresponding period in 1927 of $567,000. This result was achieved despite the reduction in sales tax which reduced the revenue from this source by $134,000.

Customs entries for the nine months of this fiscal year number 34,544 as compared with 31,930 for the similar period in 1927.

F. M. Journeaux is Collector of the port of Ottawa.

MANY SEIZURES REPORTED

During the month of December, 1928, 266 seizures were made by the Customs-Excise Preventive Service. Of these 157 were Customs and 109 Excise. For the corresponding month of 1927, 251 seizures were effected, made up of 123 Customs and 128 Excise.

Seizures received during December, 1928, by provinces, were:—

Nova Scotia, Customs 41, Excise nil; New Brunswick, Customs 6, Excise nil; Prince Edward Island, Customs 5, Excise 4; Quebec, Customs 12, Excise 28; Ontario, Customs 58, Excise 20; Headquarters (Ottawa) District, Customs 2, Excise nil; Manitoba, Customs 16, Excise 22; Saskatchewan, Customs 2, Excise 30; Alberta, Customs 4, Excise 3; British Columbia, Customs 11, Excise 2.

CALGARY GOES AHEAD

Customs-Excise Collections Show Steady Increase

The Customs-Excise port of Calgary, Alberta, of which F. T. English is Collector, is going ahead rapidly. The port comprises the outports of Red Deer, Drumheller and Banff, and the indications are that the revenue collections for the present fiscal year 1928-29 will reach the five million mark, with the number of Customs, Excise duty and Excise tax entries exceeding 40,000.

During the past seven years there has been a steady increase in the work and revenue of the port, and it is a notable fact that the collections for the first six months of 1928-29 exceeded the total collections for the year 1921-22 and also the year 1922-23. There are 41 officers attached to the port of Calgary.

In order that the growth of revenue may be seen at a glance the following statement is given:

1924-25: Customs duty $1,633,652; Excise duty $318,867; Excise taxes $706,546; total $2,659,066. 1925-26: Customs duty $1,911,462; Excise duty $357,054; Excise taxes $928,489; total $3,197,007. 1926-27: Customs duty $2,313,419; Excise duty $333,270; Excise taxes $934,265; total $3,580,954. 1927-28: Customs duty $2,646,782; Excise duty $312,478; Excise taxes $767,903; total $3,727,165.

For the first six months of this fiscal year 1928-29, manifests forwarded were 10,785; Customs entries 18,265; Customs duty $1,987,630; Excise duty entries 685; Excise duty $188,870; Excise tax entries 1,845; Excise tax collected $401,548; total entries 20,795; total collections $2,578,050.

In the first six months of this fiscal year 29,582 packages were received in the Customs Express branch at Calgary, the collections being $95,609. In the Postal Branch for the same period 30,189 packages were received with collections of $64,248.

IMPORTS AND EXPORTS

During the fiscal year 1927-28 the value of imports into Canada was $1,108,956,466, the total duty collected being $171,872,768. Total exports were $1,250,456,297.

TORONTO COLLECTIONS

Customs and Excise Revenue for Eight Months

Customs and Excise collections at the port of Toronto and the outport of West Toronto, which is included in and forms part of the city, have been very large during the eight months of the present fiscal year. In order that the figures may be seen in detail the following summary is given by months:—

April: import duty, $3,710,724; excise taxes, $1,303,206; excise duty, $267,474; sundry collections, $5,402; total, $5,286,808. *May:* import duty, $3,895,903; excise taxes, $1,381,491; excise duty, $249,518; sundry collections, $5,555; total, $5,532,468. *June:* import duty, $3,660,191; excise taxes, $1,513,968; excise duty, $252,290; sundry collections, $3,257; total, $5,429,708. *July:* import duty, $3,667,752; excise taxes, $1,644,303; excise duty, $222,821; sundry collections, $5,729; total, $5,540,606. *August:* import duty, $3,947,427; excise taxes, $1,352,020; excise duty, $243,146; sundry collections, $2,548; total, $5,545,143. *September:* import duty, $3,800,150; excise taxes, $1,379,712; excise duty, $243,272; sundry collections, $2,922; total, $5,426,057. *October:* import duty, $3,997,664; excise taxes, $1,651,627; excise duty, $235,168; sundry collections, $7,489; total, $5,891,949. *November:* import duty, $3,716,492; excise taxes, $1,625,581; excise duty, $253,653; sundry collections, $2,822; total, $5,598,548.

SECOND HAND BAGS

This department has been requested by the Department of Agriculture to notify collectors that the importation of old bags or bagging or any material which may have been used for the conveyance of live stock feeds, and imported materials shipped in old bags, should be held by customs officers and reported to the nearest Veterinary Inspector, and are not to be released for delivery or forwarding further in Canada until instructed to do so by a Veterinary Inspector of the Department of Agriculture.

FOOT AND MOUTH DISEASE

Collectors have been advised that, by Ministerial Orders of the Department of Agriculture, dated the 18th January, 1929, the importation or introduction into Canada of horses, cattle, sheep, goats, other ruminants, swine, dogs, poultry, or of the flesh, hides, horns, hoofs, or other parts of such animals, or of hay, straw, forage, fodder, manure, millfeed or other materials for use in the feeding of live stock, or of merchandise packed in hay, straw, or other fodders from the States of California, Oregon, Nevada, and Arizona in the United States of America, and Lower California and Sonora in the Republic of Mexico, or that have been within the said States within the two months immediately preceding their offer for introduction into Canada is prohibited forthwith.

These orders do not apply to shipments of cured meats, lard and tallow.

EXPORTS OF EGGS

Total exports of eggs from the port of Montreal for the 1928 season of navigation were 23,146 cases of which 15,594 cases were produced in Canada and 7,552 cases in the United States. Compared with the 1927 figures this shows a decrease of 3,537 cases.

HAY EXPORTS

Exports of hay from the port of Montreal during the 1928 navigation season were 690,978 bales, an increase of 23,071 bales over the season of 1927. Of the total, 589,326 bales went to Great Britain.

FOREIGN CURRENCIES

Collectors have been advised that, by Order in Council, dated 29th November, 1928, under the provisions of the Customs Act, Section 55, the rate of the Zloty, the gold standard unit of currency of Poland, has been ordered and proclaimed to be $0.11218 of the standard dollar of Canada, until otherwise ordered.

TRADE WITH GERMANY

Imports from Germany to Canada for the fiscal year 1927-28 were of value of $17,055,798. Exports from Canada to Germany for the same period were $42,325,345.

INCOME TAX RULINGS

The following rulings relating to Income Tax have been issued by Mr. Chester S. Walters, Commissioner:—

No. 40. *Rulings re Depletion—Coal Companies*: Having regard to Section 5, Subsection 1 (a) of The Income War Tax Act, as amended by Section 4 of 18-19 George V, Chapter 12, you are hereby notified that 10 cents per ton for each ton mined will be admitted as Depletion to every coal company where the title to the mine is vested in such company.

A similar allowance of 10 cents per ton will also be admitted to every coal company operating under a lease where Depletion is not claimed by the owner. If any case develops where Depletion is claimed by both owner and lessee, the relative facts must be submitted to the Department for instructions.

No. 41. *Ruling as to Municipal Assessments*: With reference to Memorandum of the 6th April, 1927, on this subject, you are advised that for the taxation year 1928 and subsequent periods Municipal Assessments, that are incurred by reason of local improvements and charged to the adjacent property owners, will be allowed as a deduction in arriving at taxable income. Assessments for local improvements levied prior to 1928 will not be admitted.

This ruling is given after further consideration, and will be uniformly and universally applied.

No. 42. *Ruling as to Depreciation*: (Supplementing and to be read in conjunction with Memorandum of 28th July, 1927). The Department has been giving consideration to the question of Depreciation in periods in which a taxpayer has no taxable income. It has been found that in many cases the taxpayer's operations have not resulted in a profit owing to the fact that his plant has not been employed to the utmost of its capacity, and in such cases it can be deduced that the plant has not suffered Depreciation to the same extent as when operated at the maximum.

For this and other reasons the Department has come to the conclusion that some consideration should be given to taxpayers whose operations in any year have resulted in a loss, or where there is no taxable profit. Accordingly, commencing with the taxation year 1928, you are advised that in such cases the following ruling will apply:—

1. 50 per cent of the normal Depreciation allowance will be deemed to have accrued in the periods where no taxable income results, and such 50 per cent rate will be taken into account for taxation purposes even though the taxpayer may not have made any charge for Depreciation in his accounts during such period.

2. If a taxpayer has claimed and charged the maximum Depreciation in his books, the consideration given in the preceding clause will only be extended in the event of the taxpayer adjusting his books to agree with the Department's allowance of 50 per cent.

No. 43. *Director's Fees:* With reference to Circular No. 107 dated 13th July, 1921, you are advised that for the 1928 taxation year and subsequently, Director's Fees received by a taxpayer, other than those paid by the company of which the taxpayer is an employee, may be considered as Class "B" Income. Directors' Fees received by a taxpayer who is an employee of the company will still be treated as Class "A" Income.

There may be cases where individuals are Directors of a number of companies but do not receive any salary from the companies owing to generous Directors' Fees paid. In such cases where it is recommended that such Directors' Fees should be treated as Class "A" Income, the matter should be referred to Head Office for instructions.

Happiness or misery comes generally to those who have the most of either the one or the other.—*La Rochefoucauld.*

It seems to me harder to find a man who bears good fortune well, than one who bears evil.—*Xenophon.*

ITEMS OF INTEREST FROM EXCISE DIVISION

Excise Division Active

Revenue received from Excise duties during the nine months of the present fiscal year, ended December 31, 1928, showed a net increase over the corresponding period of the previous year of $4,629,422. The net figures were $49,392,088, as against $44,762,665. There was a net decrease in Excise taxes for the past nine months of $7,928,190, due largely to the lowering of such taxes. The Excise division is doing its full share in the record breaking fiscal year which the Department is completing.

Excise Examinations

At the Excise Division examination held in November, 1928, the following candidates were successful. Their names are given in alphabetical order.

Special Class Excisemen, Grades No. 2 and 3; for pass, 50 per cent on each subject and 80 per cent on the whole. E. M. Clarke, Belleville; J. A. Lalumiere, Montreal; F. W. Sprague, Belleville; W. H. Thornton, Saskatoon; J. K. Williams, Belleville; R. E. Young, Toronto.

Special Class Excisemen, Grade No. 1; for pass, 70 per cent on the whole. R. J. Bergeron, Windsor, Ont.; F. W. Green, Toronto; J. A. St. Jean, Montreal; H. G. McKee, St. John, N.B.; G. B. Walsh, Montreal; W. J. C. Wright, Windsor, Ont.

Excise Tax Returns

Collectors of National Revenue have received copies of Circular No. 685-C, under date of 9th January, and were requested therein to forward a copy of the Circular by registered mail to each licensee in their ports.

There appears to have been some misunderstanding as to the liability or otherwise of taxpayers to file returns where no sales had been made. It was the intention to clarify this situation by the publication of the Circular in question which is quoted below for further information:—

The Minister of National Revenue has amended the Consumption or Sales Tax Regulations respecting returns and payment of tax, Subsection (*a*) of Section 2, as contained in Memorandum 39, of October 15, 1923, by cancelling the Regulation therein and establishing the following:—

2. *Returns and Payment of Tax:* "(a) Every one subject to license under Section 86 of The Special War Revenue Act, Chapter 179, R.S.C., shall make a monthly return to the Collector of National Revenue, whether or not any sales have been made."

If sales have been made, the return must show the total amount of non-taxable and taxable sales and the amount of tax payable thereon.

Spirits and Tobacco

Comparative statement of Excise Duty collections during the months of December, 1927, and December, 1928, is as follows:—

December, 1928, spirits potable, $2,268,658; December, 1927, $1,823,022. December, 1928, spirits, non-potable, $80,996; December, 1927, $77,523. December, 1928, malt, $357,377; December, 1927, $268,443. December, 1928, cigars, $16,347; December, 1927, $52,017. December, 1928, cigarettes, $2,215,187; December, 1927, $2,061,946. December, 1928, manufactured tobacco, $310,854; December, 1927, $349,552. December, 1928, foreign raw leaf tobacco, $495,138; December, 1927, $544,580. December, 1928, beer, $28,602; December, 1927, $7,948. December, 1928, licenses, $157; December, 1927, $452.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of December, 1927, and December, 1928, is as follows:—

December, 1928, tobacco, cut, 927,112 pounds; December, 1927, 1,059,843 pounds. December, 1928, tobacco, plug, 555,285 pounds; December, 1927, 610,814 pounds. December, 1928, cigarettes, number, 369,085,030; December, 1927, 343,487,300. December, 1928, cigars, number, 15,020,685; December, 1927, 16,816,890. December, 1928, snuff, 72,778 pounds; December, 1927, 77,657 pounds. December, 1928, foreign raw leaf tobacco, 1,212,084 pounds; December, 1927, 1,331,227 pounds.

EXPORTS TO BRITAIN

Exports from Canada to the United Kingdom in the fiscal year 1927-28 were of the value of $412,763,353.

MANY CUSTOMS OFFICES CLOSED

Collectors Advised of Additional Changes Made

COLLECTORS have been advised of the following changes in Customs offices, effective on the date indicated hereunder.

Field, B.C., a Preventive station under the survey of the port of Revelstoke, B.C., closed, effective on and after 1st January, 1929.

Glacier, B.C., a Preventive station under the survey of the port of Revelstoke, B.C., closed, effective on and after 1st January, 1929.

St. Césaire, Que., a Preventive station under the survey of the port of St. Hyacinthe, Que., closed, effective on and after 1st January, 1929.

St. Bonifaee, Que., a Preventive station under the survey of the port of Three Rivers, Que., closed, effective on and after 1st January, 1929.

St. Roch L'Achigan, Que., a Preventive station under the survey of the port of Montreal, closed, effective on and after 1st January, 1929.

St. Lin, Que., a Preventive station under the survey of the port of Montreal, closed, effective on and after 1st January, 1929.

St. Jacques, Que., a Preventive station under the survey of the port of Montreal, Que., closed, effective on and after 1st January, 1929.

L'Epiphanie, Que., a Preventive station under the survey of the port of Montreal, Que., closed, effective on and after 1st January, 1929.

Seven Islands, Que., a Preventive station under the survey of the port of Quebec, Que., closed, effective on and after 1st February, 1929.

Alma, N.B., a Preventive station under the survey of the port of Moncton, N.B., closed, effective on and after 1st January, 1929.

Port Rowan, Ont., a Preventive station under the survey of the port of Simcoe, Ont., closed, effective on and after 1st February, 1929.

Wetaskiwin, Alta., an outport and warehousing port under the survey of the port of Edmonton, Alta., closed, on and after 1st December, 1928.

Grand Harbour, N.B., a Preventive station under the survey of the port of St. Andrews, N.B., closed on and after 1st February, 1929.

Port Medway, N.S., a Preventive station under the survey of the port of Liverpool, N.S., closed, effective on and after 1st January, 1929.

Point Pelee, Ont., a Preventive station under the survey of the port of Amherstburg, Ont., closed, effective on and after 1st January, 1929.

Burnt Island, Ont., a Preventive station under the survey of the port of Sault Ste. Marie, Ont., closed, effective on and after 1st January, 1929.

Richards Landing, Ont., a Preventive station under the survey of the port of Sault Ste. Marie, Ont., closed, effective on and after 1st January, 1929.

Tracadie, N.B., a Preventive station under the survey of the port of Bathurst, N.B., closed, effective on and after 1st January, 1929.

Hilton Beach, Ont., a Preventive station under the survey of the port of Sault Ste. Marie, Ont., closed, effective on and after 1st January, 1929.

Huntsville, Ont., a Preventive station under the survey of the port of Orillia, Ont., closed, effective on and after 1st January, 1929.

Lake Joseph, Ont., a Preventive station under the survey of the port of Orillia, Ont., closed, effective on and after 1st January, 1929.

Timagami, Ont., a Preventive station under the survey of the port of North Bay, Ont., closed, effective on and after 1st January, 1929.

Jackfish, Ont., a Preventive station under the survey of the port of Port Arthur, Ont., closed, effective on an after 1st January, 1929.

Point Alexandria, Ont., a Preventive station under the survey of the port of Kingston, Ont., closed effective on and after 1st January, 1929.

Ivy Lea, Ont., a Preventive station under the survey of the port of Gananoque, Ont., closed, effective on and after 1st January, 1929.

Bala, Ont., a Preventive station under the survey of the port of Orillia, Ont., closed, effective on and after 1st January, 1929.

Portsmouth, Ont., a Preventive station under the survey of the port of Kingston, Ont., closed, effective on and after 1st January, 1929.

Little Bass River, N.S., a Preventive station under the survey of the port of Truro, N.S., closed, effective on and after 1st January, 1929.

Crystal Beach, Ont., a Preventive station under the survey of the port of Bridgeburg, Ont., closed, effective on and after 1st January, 1929.

Erie Beach, Ont., a Preventive station under the survey of the port of Bridgeburg, Ont., closed, effective on and after 1st January, 1929.

Windmill Point, Ont., a Preventive station under the survey of the port of Bridgeburg, Ont., closed, effective on and after 1st January, 1929.

Shislers Point, Ont., a Preventive station under the survey of the port of Bridgeburg, Ont., closed, effective on and after 1st January, 1929.

Kaslo, B.C., an outport and warehousing port under the survey of the port of Nelson, B.C., closed, effective on and after 1st February, 1929.

Chetieamp, N.S., an outport and warehousing port under the survey of the port of Port Hood, N.S., closed, effective on and after 1st February, 1929.

Port Hood, N.S., a port and warehousing port, closed, effective on and after 1st February, 1929.

NEWS AND COMMENT

Contributions pertaining to the Customs, Excise, and Income Tax Divisions, are invited to this Department of the Review.

Halifax, N.S.—Shipping is very active here and the Customs staff is busily engaged. It was noted recently that 600 cars of freight for shipment to all parts of the world were on one day at the end of December en route for Halifax. In order that the diversity of outgoing and incoming cargoes may be appreciated, a visit to the water front at the end of 1928 showed the *Canadian Victor* loading for Australian ports, taking automobiles, automobile parts, paper and general cargo. The *Canadian Conqueror* was loading automobiles, tractors, plaster and general cargo for New Zealand. At a nearby pier the *Canadian Rancher* was loading 6,000 barrels of apples for South Wales ports. Close by the *Ausonia* of the Cunard line was discharging 960 tons of oranges for Ontario marmalade factories. The *Nortonian* of the Leyland line was loading 7,200 barrels of apples and 500 tons of newsprint for London. The *Incemore*, Furness line, was loading 11,000 barrels of apples for Liverpool, and the *Manchester Producer* 6,000 barrels for Manchester. Halifax is enjoying an exceptionally busy winter shipping season and the Collector, W. C. Acker, reports that incoming and outgoing ships are keeping the staff of examiners constantly employed.

The death occurred on December 19, 1928, of Nathaniel Littler, Divisional Appraiser of Customs and Excise at Halifax, one of the best known and highly respected officials in the Customs service of that port. The late Mr. Littler was 67 years of age, and had been for eighteen years in the Customs service. For the past two years he had been in ill health.

Mr. Littler was a native of New Brunswick, and was a man of a kindly and genial nature, efficient and particular in his official duties.

Quebec, P.Q.—The season of navigation for 1928 at the port of Quebec was a very busy one. The number of passengers disembarked was as follows:—

April 9,034; May, 19,611; June, 18,481; July, 15,684; August, 27,462; September, 25,-168; October, 8,700; November, 5,701.

During the season 106,990 pieces of baggage were examined at the port of Quebec, 11,806 were forwarded in bond, making a total of 118,796 pieces examined.

The number of pieces of baggage examined by Customs officers between Father Point and Quebec, on board vessels making Quebec their terminal port, was 10,644. Five thousand nine hundred and ninety pieces were forwarded in bond to United States points. Nine hundred and twenty-eight pieces were forwarded in bond to Canadian points.

St. Thomas, Ont.—This thriving port, of which J. J. Farrell is Collector, embraces a portion of the territory along the northern shores of Lake Erie; west as far as Ridgetown approximately forty miles; south to Aylmer, eleven miles; north to London, eighteen miles; and south to Port Stanley.

The receipts at St. Thomas are about $500,000 yearly and have not varied greatly for some years past. If the last six months of the present fiscal year maintain the average of the first six months this port will have the largest revenue in its history.

The first six months of the present fiscal year show an increase of $89,976 over the first six months of 1927-28. The collections from April 1 to September 30, 1927, were $299,547 and the collections for the corresponding period of the present year, 1928-29, total $398,523.

Vancouver, B.C.—An interesting feature of the activities of the Customs-Excise staff at the port of Vancouver, B.C., has been the successful invasion of the field of sport by representative teams.

The summer of 1927 saw the formation of the Customs softball team, which completed the season with credit. The 1928 season was even more successful, and the "Customs" team finished at the top of its division of the city senior softball league. The team was

later eliminated in the city championships partly from lack of players, who were on vacation at that time.

The movement has brought the different branches together at play, and to a great degree has engendered a loyalty among the players which has without doubt reflected itself in the work of the department here, and the co-operation at all times in evidence.

Kingston, Ont.—James P. Hogan, a well-known resident of this city, died recently, aged 63 years. He was first employed as an Excise officer in 1902 and was highly esteemed.

Lethbridge, Alta.—Customs and Excise collections at the Lethbridge office for December were $68,033. In December, 1927, collections were $42,008, an increase for December, 1928, of $26,025. For the calendar year 1928 the collections were $852,095, as against $650,298 for 1927.

Montreal, P.Q.—The volume of business transacted at the Customs Express Branch of the port of Montreal for the month of December, 1928, was very large. Packages delivered totalled 19,671, the number of entries was 3,254 and the collections were $332,102.

Niagara Falls, Ont.—J. Harding, Special Customs-Excise Enforcement officer, Niagara Falls, died December 28, 1928. He had been on the Niagara frontier since early in 1927, when the new patrol force was established.

Officer Harding served twenty-four years in the Black Watch Regiment in India. He was a veteran of the Boer War and had served through the Great War, being a "Mons." Prior to joining the Preventive Service he was employed for a short time on the House of Commons staff at Ottawa. He was at all times courteous and polite, and he will be greatly missed by his fellow officers on the Niagara frontier.

Hamilton.—On January 22 twenty-five members of the Toronto Income Tax office motored to Hamilton, where they were entertained by their Hamilton confreres at dinner.

W. J. Callaway of the Hamilton office welcomed the visitors and Mr. Graham, assistant inspector of income tax at Toronto, gave an address, followed by T. J. Newlands of Hamilton and Marshall Close. After dinner the staffs enjoyed a game of bowling.

The long trip in the heavy snow did not appear to affect the Toronto bowlers and they took fourteen out of the fifteen games played. Outstanding performers were George Baillie, Jack Wilson of Toronto, and Fred Ball and C. Paul of Hamilton.

The committee in charge was: R. J. Ferguson, R. D. Euler and Charles Paul.

* * DEPARTMENTAL RULINGS * *

Oxygen Pumps used for recharging the cylinders which serve artificial breathing apparatus—not entitled to entry under tariff item 689 (a).

Strainers, Graters, Colanders and Sifters, made of commercial tin plate. Tariff item 344.

The "Electrol" Oil Burner (Scott-Newcombe System), Models T and T J, consisting of electric motor, blower, oil pump, strainers, oil atomizer, igniter and electric controls, combined in one unit, designed for use in connection with heating furnaces. Tariff item 453.

Clover Hullers. Tariff item 447 (b).

Machine for preparing Multi-Colour Gravure Printing Cylinders for use on Roto-Gravure Multi-Colour Printing Presses. Tariff item 453.

Digging Spud with Tamper, a digging tool 10 ft. long, one end of which is spud or chisel shaped for loosening earth, and the other end of which is equipped with a flat circular tamper, designed for use in digging post holes. Tariff item 454 (a).

Pel-Pak Potato Packing Machine, designed for packing potatoes in small bags. Tariff item 453.

Motor Trucks with tank bodies for carrying gasoline or oil. Tariff item 438 (b).

Motor driven Fans for installation in brooder houses, to keep the air in circulation. Tariff item 453.

Grain Boxes or Tanks, for use as bodies of motor trucks for hauling grain. Tariff item 438 (c).

Machines and Tools imported for use in vocational or other schools in teaching the pupils the practical operation of such machines or tools—not entitled to entry under Tariff item 696. Vide regulations in Appraisers' Bulletin No. 736½.

Microtome Knife Sharpener, imported for use in a university for sharpening the knife used in the Microtome. Not entitled to entry under Tariff item 696.

Note.—Machines and tools used in a university or school in the manufacture or repair of scientific apparatus and other educational equipment are not admitted under item 696. Vide Regulations in Appraisers' Bulletin No. 736½.

National Tape Moistening Machines (so called) and similar devices, designed for holding gummed paper tape in the roll and moistening same as it is drawn out for use in sealing packages. Dutiable according to material. When 50 per cent or more of the metallic surface is nickel plated, the article is dutiable under Tariff item 362.

Radi-Cure, per sample, manufactured by Continental Specialties Mfg. Co., Muskegan, Michigan, and used as a liquid cement for automobile radiators. Tariff item 220 (b).

Type A A X Empire Water Meters, T-9 (⅝″ to 1″), T-8 (1½″ and 2″), 3″, 4″ and 6″, mfd by the National Meter Co., New York. Tariff item 352.

Jackson Concrete Vibrator, a machine which consists principally of an electric motor, designed for the purpose of vibrating concrete into place. Tariff item 453.

Slate flagging sawn on one or more sides or edges and imported in various sizes for paving purposes or making walks. Tariff item 310.

Knitted elastis fabric with one dimension under 12″, per sample, whether described as "webbing" or not, is not entitled to entry under Tariff items 574 (a) or 574 (b), but is subject to duty under the respective knitted fabric items according to material.

Centrifuges for clarifying or purifying lubricating oil are of a class made in Canada. Such machines are not, therefore, admissable under Tariff item 470.

Hydraulic Lift motor carrier, a motor truck designed to carry its load underneath, which it picks up with its own hydraulic lift, used chiefly for carrying lumber. Tariff item 438 (b).

Plate graining machines for graining plates or sheets in the process of preparing them for use on lithographic presses. Tariff item 453.

"Chicago" Filter of tinned copper or brass, and filter bags for use therewith, used for filtering and straining milk and cream. Filter dutiable under Tariff item 352. Filter bags or strainer sacks for placing inside the filter, made wholly of cotton, dutiable under Tariff item 532.

Maggi's Seasoning, per sample, from the Maggi Co., Kempttal (Switzerland). Tariff item 220 (b).

Printing Press Rollers, consisting of a steel shaft or roller covered with a gelatin or rubber composition. Tariff item 442.

Small Cabinets of iron or steel sheet, insulated and painted, designed to be hung outside the doors of residences for holding bottles of milk, butter, and other dairy products. Tariff item 454.

Japanese Calendars, consisting of a decorated wooden slat back with a printed paper date pad attached thereto, dutiable under tariff item 181, regardless of whether or not the wooden slat backs of such calendars have an advertisement thereon.

Cut pieces of elastic fabric whether knitted, woven or braided, and with one or more edges hemmed or otherwise finished, after weaving, etc., are classed as manufactured articles regardless of their dimensions, under the respective "N.O.P." items as knitted goods, N.O.P. or manufactures, N.O.P.

Gas Machines or Gas Producers, imported for use in universities and schools for generating or producing gas used in the laboratories. Not admitted under item 696.

Each man has his fortune in his own hands, as the artist has a piece of rude matter, which he is to fashion into a certain shape. —*Goethe.*

THE LETTER BAG

The National Revenue Review is issued on or about the fifteenth day of each month. Correspondence for the "Letter Bag" should reach the Editor not later than the last week of each month.

Address all communications to The Editor, National Revenue Review, Connaught Building, Ottawa.

Group Insurance

The following letter has been received from an officer of a port in Saskatchewan.

The subject of group insurance for all permanent employees of the Civil Service is one which may be worthy of general discussion in the *Letter Bag*. It has been found that this class of insurance, paying a death benefit to beneficiary, may be secured by all, irrespective of age and without medical examination, for a flat rate considerably less than $1 per thousand per month.

The principle of protection embodied in the Superannuation scheme could be further adopted by placing a policy of say one or two thousand dollars on every new member entering the service, and making the necessary deduction from salary. Old employees could be invited to participate as in the case of the Superannuation scheme.

Group insurance such as this would not cost the country a cent, and would be a boon to very many who are making the service their life's work.

Editor's Note.—The *Editor* invites discussion of this subject in the *Letter Bag*.

Regarding Rulings

William Bond of the Customs-Excise staff, Lethbridge, Alberta, writes:—

I want you to know how much the staff of this office appreciates the Review. We think it is an excellent idea to give news of the different ports, and the knowledge to be gained from the *Departmental Rulings* column is valuable. May these rulings be taken as official? The privilege of asking questions in connection with problems which arise, and of receiving advice, rulings, and opinions, from headquarters, and from other officers in the service, which could not be obtained through any other source, is of much benefit to all officers of the Department.

Editor's Note.—It is pleasing to receive frequent assurances that the Review is of value and service to employees of the Department. In regard to Mr. Bond's question respecting the *Departmental Rulings* column, it may be said that these rulings are supplied by Mr. J. A. Watson, Chief Dominion Appraiser, for the guidance and instruction of all concerned. They are not intended to supplant the Appraisers Bulletins issued from time to time, but may be regarded as a reliable guide.

Regarding Superannuation

Several letters have been received by the *Editor* relating to superannuation, and Memorandum No. 92, issued by the Department, dated June 12, 1928. In the December number of the Review in the *Letter Bag*, replying to a question by T. S. Tobin, Collector at Stratford, this information was given:—

The officer's duties cease on his retirement, and the gratuity is paid as soon thereafter as the necessary formalities can be completed. His superannuation allowance commences from the date of his retirement.

Pleased with Service

R. Miron, Collector at Valleyfield, Quebec, has forwarded to the Review a letter received by him from the Howard Smith Paper Mills, of Beauharnois, which reads in part:—

I wish to express my appreciation of the most prompt and courteous manner with which you have handled our business during the past year. When we have been in a rush for material you have invariably helped us a very great deal. I do not see how we can expect better service than your department has given us during the past year.

Cheese exports from Canada for the eight months of the fiscal year were valued at $23,179,889.

THE QUESTION BOX

Questions will be asked in one number of the Review and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the January number of the Review:—

(1) Are temporary employees of the Department allowed the same vacation leave as permanent officers? When an officer is transferred from one port to another port or outport are his reasonable travelling and moving expenses paid by the Department?

(2) Who was Deputy Minister of Inland Revenue during the time Sir Wilfrid Laurier was Minister of Inland Revenue?

(3) Are goods produced in Hong Kong entitled to preferential rate or the intermediate tariff? How should they be conveyed to destination in order to obtain benefits of either tariff?

(4) For what period may a vessel, which entered a port for shelter or for any other reason than to load or discharge cargo, remain in port without reporting at Customs?

The answers are:—

(1) Mr. C. B. Patten, Chief of the Staff and Estimates branch, suggests the following reply:—When officers are employed temporarily, for short or definite periods, such officers are not eligible for statutory leave. When, however, officers employed temporarily are continued on the staff indefinitely, with a view to permanent appointment, such officers are eligible for statutory holidays the same as permanent employees.

If an officer is transferred (transfer means removal from one position to a similar position without increase in salary) by order of and for the benefit of the Department, his actual and reasonable travelling and removal expenses are paid, otherwise the expenses are borne by the officer concerned.

(2) Sir Wilfrid Laurier was Minister of Inland Revenue from 8th October, 1877, to 16th October, 1878. The records show that during that period the deputy head was Alfred Brunet who held the dual titles of Commissioner of Inland Revenue and Commissioner of Standards.

(3) Hong Kong is a British possession but not entitled to the benefits of the British Preferential tariff. Goods the produce or manufacture of Hong Kong, however, are entitled to the benefits of Favoured Nation Treatment, as set forth in Memo. 36, when imported into Canada in accordance with the regulations governing Favoured Nation goods.

(4) Regarding vessels arriving from sea or coastwise, see Section 11 of the Customs Act. Regarding vessels arriving by inland navigation see Section 12 of the Customs Act.

In each of these sections it is provided that the master shall go without delay, when such vessel is anchored or moored, to the Customs House for the port or place of entry where he arrives and there make his report. This provision applies to a vessel entering a port for shelter as well as for the purpose of lading or unlading cargo.

The following question will be dealt with in the March number:—

(1) Are there any regulations governing official letter etiquette? Should departmental letters commence with the words "I have the honour," and finish with "I have the honour to be, Sir, Your obedient servant?"

Should any other correspondence be similarly treated, that is, from Inspector to Collector, or Collector to Inspector, or Collector to Collector?

(2) Is it permissable to use Form E23 for return of articles other than machinery, for repairs, without permission in each case from the Department?

(3) In taking a Settler's Effects entry, should any notification be given by Customs officers to the Immigration authorities advising them that certain persons have entered Canada to stay?

(4) How often are examinations held for Special Class Excisemen? When is the next examination and is it confined to officers now in the service?

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

DECEMBER—JANUARY

ADDITIONS

New Brunswick

McAdam Junction: John C. Moore, O.A.S., Customs Excise Enforcement Officer.

St. John: E. J. Casey, T. E. Driscoll, F. J. Gillis, C. F. Lee, O.A.S., L. C. Lindley, O.A.S., Roy E. McCullum, C. R. McLaughlin, Customs Excise Examiners.

Woodstock: Edward J. Whalen, Customs Excise Examiner.

Quebec

Montreal: Albert Lafortune, O.A.S., Customs Truckman.

Ontario

Toronto: Tom Abbott, O.A.S., William Hart, L. Maxwell, R.S., Customs Truckmen; Douglas McNay, Office Boy.

British Columbia

Vancover: Peter Izatt, Stenographer, Grade 2.

Victoria (Sidney Inlet): P. Rorvik, Customs Excise Enforcement Officer.

Administrative

Roland Paradis, Junior Chemist; Jean M. Quesnel, Typist, Grade 1.

DEDUCTIONS

Nova Scotia

Annapolis Royal (Hampton): R. P. Chute, Customs Excise Enforcement Officer.

Arichat (Irish Cove): M. E. Gillies, Customs Excise Enforcement Officer.

Glace Bay: A. P. O'Neill, Collector of Customs and Excise, Grade 1.

Halifax: N. Littler, Customs Appraiser (Divisional).

Liverpool (Port Medway): L. C. Neville, Customs Excise Enforcement Officer.

Parrsboro (Spencer's Island): S. J. McLellan, Customs Excise Enforcement Officer.

Port Hood (Grand Etang): D. J. Doucette, Customs Excise Enforcement Officer.

(Inverness): J. H. MacKay, Sub-Collector of Customs and Excise, Limited Service.

(Mabou): E. A. Murray, Sub-Collector of Customs and Excise, Limited Service.

(Margaree): J. A. McLeod, Sub-Collector of Customs and Excise, Limited Service.

Truro (Great Village): J. A. Blaikie, Sub-Collector of Customs and Excise, Limited Service.

(Little Bass River): William C. Lewis, Customs Excise Enforcement Officer.

Prince Edward Island

Charlottetown (Orwell): A. B. McDonald, Customs Excise Enforcement Officer.

New Brunswick

Bathurst (Stonehaven): T. W. Riordon, Customs Excise Enforcement Officer.

(Tracadie): J. R. Young, Customs Excise Enforcement Officer.

Campbellton (Jacquet River): D. McAlister, Customs Excise Enforcement Officer.

Woodstock: F. N. McCormick, Customs Excise Examiner.

Quebec

Athelstan (Trout River): J. B. L. Leduc, C. H. Pease, Customs Excise Examiners, Limited Service Outport.

Granby: E. H. Rousseau, Special Exciseman, Grade 1.

Hull (Grenville): A. M. Pridham, Customs Excise Enforcement Officer.

Montreal: J. A. McDougall, Senior Customs Excise Examiner, W. E. Peacock, Customs Excise Examiner; R. Robidoux, Customs Appraiser.

Quebec: L. A. Emond, Charles Pageau, Customs Excise Clerks.

Paspebiac (Port Daniel): E. A. Dea, Customs Excise Enforcement Officer.

(St. Omer): J. B. LeBlanc, Customs Excise Enforcement Officer.

St. Johns (Frelighsburg): L. Dupont, Customs Excise Examiner, Limited Service Outport.

(Lacolle): P. Bourassa, Customs Excise Examaminer, Grade 1 Outport.

(Noyan): S. H. Blandford, Customs Excise Examiner.

Sherbrooke (Comins Mills): A. Keroack, Customs Excise Examiner, Grade 1 Outport.

Sutton (Highwater): L. Brouillette, Customs Excise Examiner, Grade 1 Outport.

Ontario

Amherstburg (Point Pelee): C. A. Poore, Customs Excise Enforcement Officer.

Bridgeburg: E. J. Martin, Customs Excise Examaminer.

Gananoque: M. J. Lee, Collector of Customs and Excise, Grade 1.

Kenora (Bigsby Island): W. Hales, Customs Excise Examiner.

Lindsay: Miss B. H. Wallace, Customs Excise Clerk.

Parry Sound (Depot Harbour): G. C. White, Customs Excise Examiner, Grade 1 Outport.

PORT MCNICOLL: P. J. Malone, Customs Excise Examiner.
PRESCOTT: M. B. Boyd, Customs Excise Examiner.
TORONTO: H. G. Osterhout, Customs Excise Examiner.

MANITOBA

WINNIPEG: J. T. Wren, Chief Customs Excise Clerk, Grade 7.

SASKATCHEWAN

REGINA (Elmore): Robert Cochlan, Customs Excise Enforcement Officer.

ALBERTA

EDMONTON: Wm. R. Stevenson, Customs Excise Clerk.

BRITISH COLUMBIA

NEW WESTMINSTER: H. E. Stuart, Customs Excise Examiner.
(Pacific Highway): J. M. Brown, Customs Excise Examiner.
VANCOUVER: H. J. DeGraves, Customs Excise Examiner.
VICTORIA (Nootka): John Speck, Customs Excise Enforcement Officer.
(Sidney Inlet): L. W. Carter, Customs Excise Enforcement Officer.

YUKON

DAWSON: T. A. M. Haney, Customs Excise Examiner.

PREVENTIVE SERVICE

Miss H. Durney, Stenographer; Albert Elliott, Customs Excise Enforcement Officer; Miss M. Crees, Stenographer, Grade 2, Joseph Harding, Special Customs Excise Officer, Grade 2.

INSPECTION

R. B. McDougald, Inspector of Customs and Excise.

GENERAL INSPECTION

W. P. Woods, Investigator of Drawback Claims.

ADMINISTRATIVE

A. B. Bray, Clerk, Grade 3; Miss P. D. Gould, Stenographer, Grade 2 (Law): J. A. McFadden, Clerk, Grade 3.

PROMOTIONS

NOVA SCOTIA

HALIFAX: A. D. Bowes, from Customs Excise Examiner, to Senior Customs Excise Examiner.

QUEBEC

MONTREAL: F. T. Curley, from Assistant Customs Appraiser, to Customs Appraiser.
QUEBEC: J. G. Shanahan, from Senior Customs Excise Examiner to Customs Excise Supervising Officer.

ONTARIO

HAMILTON: H. J. Kirkpatrick, from Senior Customs Excise Clerk to Principal Clerk.
OTTAWA: J. A. Blacklock, from Express and Postal Computing Clerk to Customs Excise Cashier.
TORONTO: Peter Campbell, from Cashier and Computing Clerk to Special Exciseman, Grade 1; W. D. Sprinks, from Express and Postal Computing Clerk to Computing Clerk.

MANITOBA

WINNIPEG: W. Rollerson, from Cashier and Computing Clerk to Customs Excise Account Clerk, Grade 7.

INSPECTION

G. N. Bunker, from Assistant Inspector of Customs and Excise, to Inspector of Customs and Excise.

ADMINISTRATIVE

Charles R. Baker, from Clerk, Grade 2 to Clerk, Grade 3; Fred Clifford, from Clerk, Grade 2, to Clerk, Grade 3; T. Dumont, from Clerk, Grade 3, to Senior Translator; C. T. Gilchrist, from Clerk, Grade 4, to Principal Clerk; J. A. V. Hooper, from Clerk, Grade 4, to Principal Clerk; Wm. Ide, from Superintendent of Staff to General Executive Assistant; Miss M. Kenny, from Stenographer, Grade 2, to Clerk, Grade 3; H. R. Munroe, from Clerk, Grade 4, to Principal Clerk; L. R. Younger, from Clerk, Grade 4 to Principal Clerk.

TRANSFERS

H. E. Ball, from Investigator of Drawback Claims, Toronto, Ont., to Principal Clerk, Buffalo, N.Y.
P. E. Dennison, from Assistant Inspector of Customs and Excise, Inspection, to Senior Customs Excise Clerk, Edmonton, Alta.
P. E. Hyttenrauch, from Customs Excise Examiner, Windsor, Ont., to Customs Excise Examiner, Walkerville, Ont.
J. F. L. Lalonde, from Customs Excise Enforcement Officer, Preventive Service, to Customs Truckman, Montreal, Que.
A. G. Morgan, from Customs Excise Examiner, Windsor, Ont., to Customs Excise Examiner, Walkerville, Ont.
R. G. Purdy, from Assistant Inspector of Customs and Excise (Sales Tax Auditor), Inspection, to Computing Clerk, Toronto, Ont.

PROMOTIONS AND TRANSFERS

P. Crawford, from Customs Excise Examiner, Grade 1 Outport (Aylmer), to Customs Excise Examiner (Windsor, Ont.).
Fred King, from Customs Excise Enforcement Officer (Port Renfrew, B.C.), to Messenger (Victoria, B.C.).
G. G. Lucas, from Postal Helper, Post Office Departpartment, to Customs Guard (Vancouver, B.C.).

COLLECTORS INSTRUCTED

By memorandum dated November 13, 1928, cancelling Memorandum 121, Collectors were advised as follows:—

It is ordered that special duty or dumping duty shall without exemption allowance apply to fabrics composed wholly or in part of silk or artificial silk.

INSTRUCTIONS

Particular attention is drawn to fabrics composed wholly or in part of artificial silk imported from Great Britain. An excise tax of 1s. per pound is imposed in Great Britain on artificial silk yarn produced there and a drawback is granted equal to 1s. 9d. per pound of such artificial silk used in making fabrics which are exported from Great Britain. The whole amount of such drawback 1s. 9d. must be included in the value for ordinary duty. For special duty purposes the 1s. excise tax which forms part of such drawback of 1s. 9d. is to be disregarded under Section 6, Subsection 2 of the Tariff Act, but the remainder of the difference between the "selling price to the purchaser in Canada" and the actual "fair market value as sold for home consumption at time shipped," including the 9d. per pound of artificial silk content as allowed to the purchaser in Canada, shall be applicable as dumping duty; provided that such special duty shall not apply to goods bona fide purchased on or before October 4, 1928, and imported prior to March 1, 1929.

Note.—Each invoice covering goods purchased prior to October 4, 1928, must show the specific certificate of exporter as to date of purchase and in addition there is to be attached, to the entry a copy of the order on which the goods were purchased, sworn to by the actual importer or by the representative of the importer who placed the order.

In cases where an order covers more than one shipment, it will be necessary for Customs Ports to keep a record of partial shipments cleared under the above proviso.

TRADE CONVENTION

Collectors have been notified of the text of the Trade Convention with Czechoslovakia. This Convention, under which most favoured nation treatment is extended to articles produced or manufactured in Czechoslovakia and imported into Canada, becomes effective fifteen days after the date of the exchange of ratifications of the Convention, which took place on October 30, 1928, and the provisions of the Convention will, consequently, become effective on and after November 14, 1928.

REGULATIONS ESTABLISHED

Collectors have been advised of regulations governing the free admission of pure-bred sable rabbits for the improvement of stock. Order in Council dated 5th November, 1928, provides that the Customs duties on all pure-bred Sable Rabbits admitted into Canada for the improvement of stock, under regulations to be prescribed by the Minister of Agriculture, be remitted, such remission to be in operation for all importations made on or after 5th November, 1928. The regulations established by the Minister of Agriculture have been sent to Collectors.

The certificate of breeding and the declarations required under the regulations shall be produced by the importer and shall be attached to the entry for transmission by the Collector to the Department of National Revenue, Ottawa. The certificates and declarations shall be marked in each case with the entry number and the office dating stamp.

TRADE TREATIES

Collectors of National Revenue were officially notified by Memorandum dated 22nd September, 1928, as follows:—

Referring to "An Act respecting trade between Canada and Esthonia, Hungary, Latvia, Lithuania, Portugal, Roumania, and the Serb, Croat and Slovene Kingdom," being Chapter 52 of the Statutes of Canada, 1928, printed with Departmental Memorandum No. 100, you are advised that this Act, under which most favoured nation treatment is extended to articles produced or manufactured in the countries named and imported into Canada, came into force, so far as Hungary is concerned on 1st August, 1928, the Serb, Croat and Slovene Kingdom, on 9th August, 1928, and Esthonia, on 1st September, 1928, by Proclamations published in the *Canada Gazette*.

To enjoy the benefits of the tariff advantages provided for in this Act, products originating in and coming from Hungary, Esthonia and the Serb, Croat and Slovene Kingdom shall be conveyed without transshipment from a port of these countries, or from a port of a country enjoying the benefits of the preferential or intermediate tariff, into a sea or river port of Canada.

Memorandum No. 109 is hereby superseded.

EXPORTS TO ORIENT

In the fiscal year 1927-28 Canada's exports to China and Japan totalled $46,421,392.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JANUARY, 1928 AND 1929

——	1928	1929	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	11,994,007 14	14,521,121 29		
Less Refunds and Drawbacks	733,723 52	1,014,320 59		
Net	11,260,283 62	13,506,800 70		2,246,517 08
Excise Taxes	6,901,074 12	6,681,045 36		
Less Refunds and Drawbacks	138,585 11	142,999 81		
Net	6,762,489 01	6,538,045 55	224,443 46	
Excise Duties	3,729,377 77	5,235,490 63		
Less Refunds and Drawbacks	17,775 56	29,570 12		
Net	3,711,602 21	5,205,920 51		1,494,318 30
Sundry Collections	110,310 40	109,487 72		
Less Refunds and Drawbacks	94 88	0 80		
Net	110,215 52	109,486 92	728 60	
Net Totals	21,844,590 36	25,360,253 68	225,172 06	3,740,835 38
Net Increase				3,515,663 32

TOTALS FOR TEN MONTHS

——	1927—28	1928—29	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	139,811,532 94	163,102,710 80		
Less Refunds and Drawbacks	11,724,811 21	11,692,411 66		
Net	128,086,721 73	151,410,299 14		23,323,577 41
Excise Taxes	77,574,645 02	69,120,037 55		
Less Refunds and Drawbacks	1,139,518 86	837,545 81		
Net	76,435,126 16	68,282,491 74	8,152,634 42	
Excise Duties	49,054,416 51	55,180,512 97		
Less Refunds and Drawbacks	580,148 52	582,503 89		
Net	48,474,267 99	54,598,009 08		6,123,741 09
Sundry Collections	1,203,555 24	1,095,245 91		
Less Refunds and Drawbacks	749 99	169 84		
Net	1,202,805 25	1,095,076 07	107,729 18	
Net Totals	254,198,921 13	275,385,876 03	8,260,363 60	29,447,318 50
Net Increase				$21,186,954 90

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF JANUARY, 1928 AND JANUARY, 1929

——	January, 1928	January, 1929	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	1,345,804 47	689,377 44	656,427 03	

TOTALS FOR TEN MONTHS

——	1927-1928	1928-1929	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	54,453,155 70	57,289,637 86		2,836,482 16

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF JANUARY AND THE TEN MONTHS ENDED JANUARY, 1928 AND 1929

	January, 1928		January, 1929	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		82,564,479		94,942,041
Total Exports (Foreign Produce)		1,863,264		2,354,384
Principal Items of Exports—				
Wheat Bush.	15,200,789	19,362,802	20,831,304	21,492,501
Newsprint Cwt.	3,149,326	10,240,670	3,900,934	11,973,615
Planks and boards M. ft.	111,346	2,745,826	111,240	3,102,154
Wood pulp Cwt.	1,132,969	3,071,447	1,363,645	3,645,154
Wheat flour Brl.	765,792	4,631,631	933,450	4,740,498
Fish Cwt.	529,846	3,625,355	630,538	3,691,886
Cheese Cwt.	13,244	304,991	14,995	368,479
Automobiles and parts $		1,998,932		3,987,177
Furs $		3,455,354		3,650,625
Meats Cwt.	83,729	1,459,050	50,991	984,638
Imports entered for Consumption.—Free goods		30,726,307		36,251,082
Imports entered for Consumption—Dutiable goods		48,780,110		60,704,216
Total Imports entered for Consumption		79,506,417		96,955,298

	Ten months ended January, 1928		Ten months ended January, 1929	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		1,032,667,846		1,166,589,205
Total Exports (Foreign Produce)		18,254,847		20,876,070
Principal Items of Exports:—				
Wheat Bush.	229,875,396	304,612,145	334,032,283	388,392,272
Newsprint Cwt.	31,426,032	102,785,425	36,891,872	117,114,796
Planks and boards M. ft.	1,743,435	48,152,006	1,456,923	40,809,921
Wood pulp Cwt.	14,778,061	38,755,301	14,398,351	37,682,596
Wheat flour Brl.	7,477,435	48,565,170	8,995,086	52,767,801
Fish Cwt.	3,433,081	29,417,648	4,333,585	31,225,769
Cheese Cwt.	1,020,537	20,376,733	1,111,687	24,807,238
Automobiles and parts $		23,155,665		33,764,756
Furs $		18,096,577		17,570,601
Meats Cwt.	1,277,051	21,688,174	915,746	16,986,002
Imports entered for Consumption—Free goods		327,781,901		368,447,204
Imports entered for Consumption—Dutiable goods		574,712,983		664,858,011
Total Imports entered for Consumption		902,494,844		1,033,305,215

Department of National Revenue

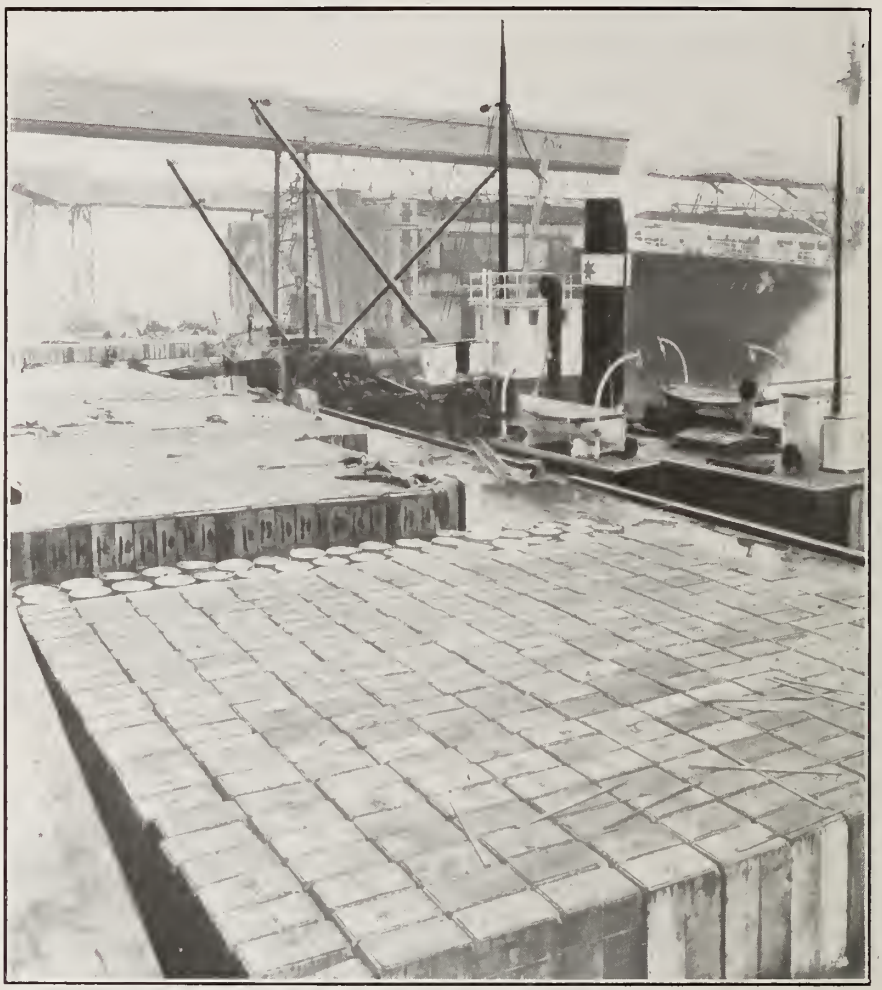
Minister of National Revenue
THE HONOURABLE W. D. EULER, P.C., M.P.

Private Secretary—David Sim

Commissioner of Customs, R. W. Breadner.
Commissioner of Excise, G. W. Taylor.
Commissioner of Income Tax, C. S. Walters.
Assistant Commissioner of Customs, C. P. Blair.

BOARD OF CUSTOMS

R. W. Breadner *(Chairman)*, Commissioner of Customs.
G. W. Taylor, Commissioner of Excise.
C. S. Walters, Commissioner of Income Tax.
C. P. Blair, Assistant Commissioner of Customs.
J. A. Russell, Commissioner of Tariff.



This number of the REVIEW contains an illustrated article dealing with the Customs-Excise activities of the port of Vancouver, B.C. This illustration shows a large consignment of salt herring ready for export to Oriental ports, and was furnished to the REVIEW by the Vancouver Harbour Commission.

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The National Revenue Review

Connaught Building, Ottawa. Headquarters of the National Revenue Department

March, 1929

Vol. II — No. 6

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
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Commissioner of Income Tax, C. S. Walters.
Assistant Commissioner of Customs, C. P. Blair.
General Executive Assistant, Wm. Ide.

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The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. II **OTTAWA, MARCH, 1929** **No. 6**

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

IN THIS ISSUE

Illicit Still Cleverly Concealed
Found on island disguised as goat farm

Montreal's Past Shipping Season
Work of Customs Examiners on busy docks

Gallant Rescue By The Margaret
Brings sinking schooner and crew into Halifax

Important Income Tax Ruling
Details of instructions issued recently

Tourist Travel In 1928
Statistics by provinces of cars entered

Air Harbour Of St. Hubert
Résumé of inward and outward reports

Trade And Revenue Statements
Facts and figures for eleven months

Departmental Rulings, Letter Bag and Usual Features

A Correction in the House

THE following is taken from the official report, House of Commons Debates, February 15, 1929:—

Hon. W. D. Euler (Minister of National Revenue): Mr. Speaker, as a matter of privilege, and because it is of some public interest, I should like to be given an opportunity of making a correction of a news item which appeared yesterday in the Canadian Press, including the Ottawa papers and the *Toronto Globe*. It has to do with the tabling in the Ontario Legislature of the report of the Ontario Liquor Control Board. Portions of the article appear to be quotations from the printed report itself. The paragraph to which I take exception is not necessarily a quotation—as to this I cannot speak definitely, not yet having seen the printed report—but it received publicity and should be contradicted. This is the paragraph:—

> Under present conditions much liquor is shipped from Canada ostensibly bound for Mexico and Cuba, but never gets further than the United States.

This undoubtedly has reference to liquors which are exported from the province of Ontario from river and lake ports. I desire to say that for some years no clearances whatever have been given to vessels ostensibly clearing for Cuba or Mexico or South American points. So far as exports through ocean ports are concerned, those must be landed in the country to which they are cleared, because they go out under guarantee bonds for double duty, which bonds cannot be, and never are, released until proper landing certificates are produced by the shipping companies.

Additional Service to Public

THE advertising policy respecting Income Tax returns, inaugurated last year by Hon. W. D. Euler, Minister of National Revenue, is now being extended. Mr. C. S. Walters, Commissioner of Income Tax, states that this year the Department is informing the public through the weekly newspapers as well as some of the dailies as to the requirements in respect of returns of information on Forms T.3—Return of Estates, Trusts, etc., to be filed by fiduciaries, etc.; Forms T.4—Return of salaries, wages, etc., to be filed by employers; and Forms T.5—Return to be filed by corporations paying dividends to shareholders in Canada. This is being done as an added service to the public, and it is felt that soon the additional costs of advertising will be compensated for by the reduction in the amount of correspondence and the resultant saving of valuable time. It is hoped the policy will obviate friction by reducing to a minimum the number of penalties imposed for not having filed returns of information within the time prescribed by the Act.

While the Act has always placed the onus upon the public for obtaining Income Tax Forms and filing returns within the times prescribed, this practice has been departed from this year and Forms T.2—Return of Income, Forms T.4—Return of salaries, wages, etc., filed by employers, and Forms T.5—Return of Dividends paid to shareholders in Canada, have been sent from the Income Tax Division to all corporations in Canada whose names are on the tax roll. The plan seems to be working well and is receiving general commendation.

It does not appear to be economically possible to adopt the same method with respect to individuals, owing to the large number of removals and changes of address in a year.

Conscience Money

IN addition to being the father of his country George Washington was a bit of a philosopher, and many moral maxims are, rightly or wrongly, attributed to him. One of these came to the mind of the *Editor* recently on looking into the matter of *conscience money*, sent to the Department by those compelled to pay their just dues by the insistent promptings of the still small voice within. The maxim attributed to George Washington runs:—

" Labour to keep alive in your heart that little spark of celestial fire called Conscience."

Some interesting information relating to conscience money is furnished by Colonel H. V. Rorke, Chief Accountant of National Revenue, Customs and Excise Divisions.

In dealing with such contributions the Department is at a disadvantage for the reason that most of them are forwarded under cover of anonymous letters, although in isolated cases, where the writer admits conversion to religion or a change of heart, they are signed. Anonymous letters seldom state more than that the enclosure is Conscience Money or Unpaid Duty on imported goods, and owing to lack of identification, the only avenue for acknowledgment is through the newspaper published at the place postmarked on the envelope. That is the procedure followed by the Accounts Branch in order to acquaint the sender with the knowledge that the money has reached the Department. Where any particulars are given in the letter they generally indicate that the goods on which this duty was payable were brought in from the United States. The handwriting, in the majority of cases, appears to be that of women, though it may be added that usually the writing is disguised. The following statement for three unselected years is fairly representative of the total amount of *Conscience Money* received annually: for 1923-24, $569,64; for 1925-26, $658.31; for 1927-28, $607.06. In earlier years these amounts have been exceeded, as on one occasion the sum of $1.000 was forwarded to the Department as *Conscience Money*. The smallest individual amount recorded within recent years is a remittance of sixteen cents.

As long as men and women feel the insistent promptings of the still small voice within, these contributions will come. For as *George Eliot* said in one of her poems:—

Conscience is harder than our enemies,
Knows more, accuses with more nicety.

Important Income Tax Ruling

A RULING of importance and interest has been issued with regard to the method of calculating allowances to be made to residents of Canada in respect to income tax payable to foreign governments which grant reciprocal allowances respecting Canadian income. The ruling follows:—

Re: Allowances Of Taxes Under Section 8, Chapter 97, R.S.C., 1927. This Circular supersedes Circular 57 in respect of returns and assessments for 1928 and subsequent years and is designed to bring the allowance for taxes paid on income derived from sources outside of Canada more in accord with allowances made by other governments, particularly that of the United States, in respect of Income Tax paid to Canada.

Income Tax paid to Great Britain or any of its self-governing colonies or dependencies, or to foreign countries having reciprocal legislation, as provided by Section 8, (which includes the United States) will only be allowed as a deduction against Canadian Income Tax upon proof being furnished that the correct tax has been paid upon the amount of income taxable in excess of exemptions and deductions applicable. Where proof is furnished that Income Tax has been paid and is not refundable, such tax will be allowed as a deduction against Canadian Income Tax up to but not exceeding the amount of Canadian Income Tax on the net income from sources within the country to which the tax has been paid. The amount of Canadian Income Tax on income from sources outside of Canada will for 1928 and subsequent years be deemed to be that proportion of the Canadian Income Tax on income from all sources which the net income from sources outside of Canada taxable in Canada (computed without deduction of Income Tax) bears to the total net income taxable in Canada (computed without deduction of Income Tax).

Simplified, the foregoing means that if one half of the net income taxable in Canada is derived from sources within Canada, and the other half from sources within the United States, one half of the Canadian Income Tax will be the maximum allowance in respect of Income Tax paid in the United States on income derived from sources therein. Similarly if one third of the net income was derived from sources within Canada, United States, and Great Britain respectively, one third of the Canadian tax would be the maximum allowance in respect of income tax paid to the United States, and one third would be the maximum allowance in respect of income tax paid to Great Britain. If a lesser amount was paid, such lesser amount only would be allowed.

Re: Allowance Of Taxes Under Section 8, Chapter 97, R.S.C., 1927. In cases where the income taxable in Canada is not identical with income taxed by the government of the country from which the income was derived, full particulars should be forwarded to Head Office for decision when submitting assessment for approval.

Copies of returns, where such have been filed with other governments, or full details of income and deductions, together with official receipt showing tax paid, are required to be filed in support of claim for allowance of tax paid. Where tax has been withheld at source in the United States, and it is not necessary for the recipients to file returns in the United States, a statement from the Commissioner of Internal Revenue, Washington, D.C., showing the amount and nature of income taxed, exemptions allowed, and amount of tax withheld, will be accepted as proof of such withholding.

Oaths

IN view of the importance of the proper administration of oaths in connection with the transaction of customs business, collectors and other officers concerned should be careful to see that such administration is maintained strictly in accordance with the regulations as contained in Departmental Circular 622c.

In this connection it may be added that Forms C-12 and C-12 Special have hitherto required the declaration of the returning tourist as to repairs, equipment or other goods obtained abroad, to be in the form of an affidavit. This practice in many cases has been found to be impracticable, and in the new forms which will be distributed for the forthcoming tourist season, the affidavit is being changed to a declaration.

Newspapers Not Baggage

WHATEVER a newspaper may or may not be, it is not baggage.

It would appear that the practice has developed of bringing into Canada, by rail under Baggage Manifest Advice Notes, bundles of newspapers published in the United States, consigned to persons and firms in this country.

By official Memorandum signed by Mr. R. W. Breadner, dated 6th February, 1929, the attention of Collectors has been drawn to the fact that bundles of newspapers are not " baggage " but merchandise for sale, and they are therefore required to be forwarded to Canadian Customs Ports either by express or by freight, in accordance with instructions contained in Departmental Memorandum No. 1314-B.

In order to give the transportation companies time to bring their practice into conformity with the requirements, the department will not object to a continuance of the present practice until 1st March, 1929, on and after which date a rigid compliance with the provisions of Memorandum No. 1314-B will be insisted upon, and bundles of newspapers must not be brought in as checked baggage " In Bond."

Regarding Bound Books

THE department has given consideration to representations submitted in connection with the importation of bound books (being merchandise for sale) in single copies or very small lots valued at less than $10 in respect of which properly certified invoices are not available when the package is received.

It frequently happens that such books are urgently required, and in order to allow immediate entry Collectors of National Revenue are instructed that imported bound books valued at less than $10 may be entered for duty on pro forma invoice Form E-46, without requiring sight entry, the appraisal to be on the basis of the publisher's price when such is indicated on the book or books.

Importers taking advantage of this concession must be given to understand definitely that claims for refund in respect of books allowed entry under this regulation will not be entertained by the department.

INCOME TAX REVENUE BY DISTRICTS

The following is a comparative statement of Income Tax revenue by districts received during the eleven months of the fiscal year February, 1928, and February, 1929. Decreases are marked *.

Districts	1927-28	1928-29	Decrease or Increase
Halifax	548,049 29	613,539 15	65,489 86
St. John	641,108 51	543,676 29	*97,432 22
Quebec	1,387,057 80	1,222,560 68	*164,497 12
Montreal	16,967,994 75	18,044,296 95	1,076,302 20
Ottawa	2,578,779 06	2,571,042 07	*207,736 99
Kingston	345,536 79	417,015 77	71,478 98
Belleville	265,660 04	330,180 34	64,520 30
Toronto	13,031,383 84	16,036,812 07	3,005,428 23
Hamilton	3,864,538 75	4,619,414 73	754,875 98
London	4,850,172 95	4,092,297 22	*757,875 73
Ft. William	348,664 69	416,716 68	68,051 99
Winnipeg	3,033,678 41	3,204,015 17	170,336 76
Regina	681,975 68	607,761 64	*74,214 04
Saskatoon	.....	194,009 26	194,009 26
Pr. Albert	63,467 75	54,597 42	*8,870 33
Calgary	1,245,916 48	954,946 90	*290,969 58
Edmonton	.....	375,324 47	375,324 47
Vancouver	5,298,828 52	4,035,783 95	*1,263,044 57
Yukon	20,949 25	27,427 80	6,478 55
Total	55,173,762 56	58,161,418 56	2,987,656 00

HERE AND THERE

The elusive touch of human interest is found occasionally in places where it is least expected. While visiting the office of Mr. Arthur Magnan, Collector at Montreal, recently, the *Editor* noticed on the desk an old morocco bound copy of The Bible carefully tied to keep it intact. Enquiry of Mr. Magnan brought the information that this copy of the Scriptures was there when he took charge and that it had apparently been used for many years in the taking of affidavits in the office of previous Collectors of that busy port. That fact was verified by an examination of the volume. The cord which kept it together had obviously not been untied for a generation or more which implied that the Bible had not been read by anyone in office hours. It bore in ink on the edges of the fastened leaves the name "Crispo 1860." Enquiry of Mr. John Murray who has been attached to the port staff for over forty years, elicited the information that Mr. Crispo was at one time Chief Clerk of Customs at Montreal. Another plainly decipherable is "W. J. O'Hara 1870." Mr. O'Hara was at one time Acting Collector. Another name on the old Bible is that of "Sam Cross," who was Secretary to M. P. Ryan, a former Collector, and to Mr. O'Hara. When Mr. R. S. White, now member of Parliament for Mount Royal, was made Collector in 1896, Mr. Cross continued as Secretary. That was an age when every letter was hand written, and the job of amanuensis to a Collector was a laborious one. And for all these years this old copy of the Bible has been part of the furniture of the Collector's office at Montreal. Generations of importers have pressed their lips to its cover; thousands of affidavits have been made on its sacred contents. The tide of life has surged by and Montreal has risen to the proud position of a hundred millions a year Customs-Excise port. But it was a much smaller place when the then new, but now tattered, Bible made its first appearance on the Collector's desk.

The *Editor* would be pleased to receive from any Collector or officer of the Department copies of old books and documents which are no longer of service, but from which the early history of Customs in Canada may be reconstructed. There is a wealth of interesting information locked up in musty letter books, long since discarded, at various ports. Proper care will be taken of them, and interesting stories of the days of auld lang syne, based thereon, will appear in the REVIEW from time to time.

Officers of National Revenue who are brought into contact with the public are reminded that discourtesy is an indication of lack of self-control. Courtesy means among other things a desire and a willingness to help.

Occasionally the Post Office authorities have some hard nuts to crack. An envelope addressed *Department of National Refuge* was properly delivered recently. Not long ago an envelope bearing the inscription *Commissioncr of Excess* duly reached the office of Mr. Geo. W. Taylor.

The following sprightly comment appeared in a recent issue of the *Bordcr Cities Star*, Windsor:—

"You see all kinds of musical instruments in pawnshops and second-hand shops," marvels the *Kitchencr Record*, "but you never find a bagpipe. How come?" That's easy. When a bagpipe is of no further use as a musical instrument, the thrifty owner fills it with onions and oatmeal, boils it, and calls it *haggis*.

With the coming of March spring may be said to be coyly peeping round the corner although it is wise to keep the snow shovel handy, and not put the overshoes away. The tourist tide will soon be sweeping in and the international ferries and bridges will take on new life and activity. *Bryant's* lines on *March* may be recalled:—

> For thou to northern lands again
> The glad and glorious sun dost bring,
> And thou hast joined the gentle train,
> And wearest the gentle name of Spring.

TWO IMPORTANT SEIZURES EFFECTED

Still Cleverly Concealed Found on Lonely Island

THE Customs-Excise Preventive Service has made some important seizures of late and there is a fine spirit of co-operation abroad in the ranks. The thorough re-organization of this branch of the Department's activities instituted by Hon. W. D. Euler is producing excellent results. Details are given hereunder of two recent seizures, one in Quebec and the other in Texada Island, British Columbia, in order that a glimpse may be had by readers of the REVIEW of the varied nature of the work accomplished by the Preventive Service.

Among the larger seizures made during the past few months was that of 645 ten-gallon drums of St. Pierre-Miquelon alcohol in the city of Quebec, this seizure being effected by Special Officer Cote, assisted by a number of constables of the Quebec City police department. Within a few days of this seizure

Portion of large still seized on Texada Island, B.C. Six tanks for mixing and fermenting formed part of the plant.

Special Officer Cote made another of 192 ten-gallon drums of alcohol, together with a small quantity of bottled liquors, two motor trucks and a number of empty containers. He was assisted in this seizure by Special Officer Gauthier.

Another interesting and important seizure was that of a "still" found in a building containing all the necessary equipment for distilling purposes at Pocahontas Bay, Texada Island, B.C. A considerable quantity

Building carefully hidden in the bush, in which a large still was found on Texada Island, B.C. It was surrounded by barbed wire with a notice "Goat Farm".

of alcohol was seized at the same time. In order to locate this "still" officers were sent to that district from Vancouver by the patrol boat *Despatcher*, and after seizure was effected it was necessary to employ an aeroplane to locate two of the men in charge of the plant who disappeared in the bush. The "still" was hidden by tall trees about 600 yards from the shore of the bay and was contained in a two-storey frame building. Two of the prisoners were brought out on the Customs patrol boat, and two others managed to escape. This "still" had been in operation for some time and it was only with the greatest difficulty that Preventive Officers DeGraves, Healy, Matson and Ward, acting under Divisional Chief Barton, were successful in locating it, effecting a seizure and arresting two of the persons alleged to be involved.

The building containing the "still" was well camouflaged. It was surrounded by barbed wire on which signs reading, "Goat Farm—Hunters Keep Out," were posted at regular intervals. Tall firs grew around the plant, screening it from sight of those who might pass that way.

One room of the building contained six tanks for mixing and fermenting.

Seizures in January

Seizures of the Customs-Excise Preventive Service during January, 1929, were: Customs 92, Excise 106, total 198. Seizures reported, by provinces, were:—

Nova Scotia, Customs 28, Excise nil; New Brunswick, Customs 8, Excise nil; Prince Edward Island, Customs 2, Excise 1; Quebec, Customs 14, Excise 35; Ontario, Customs 25, Excise 9; Headquarters District (Ottawa), Customs 3, Excise 2; Manitoba, Customs 3, Excise 16; Saskatchewan, Customs 4, Excise 37; Alberta, Customs 3, Excise 6; British Columbia, Customs 2, Excise nil.

VALUES FOR DUTY

An appraisers bulletin, issued February 1, 1929, reads as follows:—

Current Values for Duty (Class B): Invoices with certificates of origin "B" or "A" requiring that one-quarter the cost of production shall be produced in one or more British countries or in the country of export respectively, may be accepted up to 31st March, 1929, provided the Collector or Appraiser is satisfied that the 50 per cent requirement in amended certificates authorized by Order in Council P.C. 2138, has been complied with.

IMPERIAL SERVICE MEDALS

The department frequently receives representations from or on behalf of officers that they be awarded Imperial Service Medals for long and meritorious service.

Officers of the Civil Service who are engaged in administrative or clerical duties are not eligible for Imperial Service Medals under the Act of the British Parliament by which this mode of official recognition is authorized.

MONTREAL HAD BUSY SHIPPING SEASON

Forty-two Customs Examiners Employed on Docks

A portion of the busy harbour of Montreal with No. 1 elevator in the background.

THE shipping season of 1928 at the port of Montreal, which opened on April 26, with the arrival of the SS. *Bay State* and closed on December 9, with the clearance of the SS. *Rein* for sea, was an exceptionally busy one for the staff of Custom-Excise examiners. This staff consisted of 42 examiners, 4 appraisers and one cashier. The work was under the direction of the Surveyor, Arthur Laing, with C. E. Killoran, Superintendent, and J. Belisle, Supervising Officer.

In order that an idea may be gained of the work performed by the examination staff on the Montreal docks the following facts and figures are given.

The number of passenger liners which arrived during the season was 183. These ships carried 39,512 passengers. The number of pieces of baggage examined was 73,610, and 3,416 pieces of baggage were sent forward in bond to the United States. To Canadian points 465 pieces were sent forward in bond and 83 in bond by freight or express.

An interesting feature of the season's activities was the large increase in the amount of what are known as small collections of duty made on the docks. These reached the total of $11,331, an increase over the previous season of $3,079. In September, 1928, which is the month which sees the largest

number of tourists returning from Europe, the sum of $3,423 was collected on small collection entries.

Shipping Facts

The port of Montreal was open to ocean ships for 228 days, which is six days less than in 1927, though the channel down to the sea could have been used up to the end of 1928, owing to the mild weather during December.

Statistics show that the port was visited by 1,607 seagoing ships of all sorts, representing 5,494,062 net tons, showing a decrease of three craft, but an increase of over 500,000 net tons over 1927. These represented 17 different nationalities, 1,153 being of British register; 134, Norwegian; 90, Italian; 58, Dutch; 42, Greek; 30, Danish; 28, American; 25, German; 15, French; 14, Swedish; 4, Japanese; 4, Spanish; 3, Jugo-Slav; 3 of Danzig register; 2, Mexican; and one each from Belgium and Ireland.

Transatlantic ship arrivals totalled 1,222, representing 4,693,925 tons; coasting boat arrivals were 385, representing 800,137 tons; and inland boat arrivals were 5,873, representing 13,735,403 net tons. These account for a grand total of 7,480 ships, representing 19,229,465 net tons compared with 7,798 ships, representing 17,322,444 net tons, in 1927.

Passenger services to and from Montreal were vastly improved during the season. Of particular note was the addition of two 20,000-ton and one 19,000-ton liners.

Less Coal Imported

An interesting point in connection with the trade of the port of Montreal is that less foreign coal was imported in 1928 than in the previous season, imports at 511,856 tons being 41 per cent lower. British anthracite shipments totalled 359,253 tons, compared with 683,090 tons for the previous year. British bituminous imports were 61,471 tons; British coke shipments, 1,330 tons; German coke imports, 556 tons; German anthracite shipments, 1,103 tons; South African anthracite imports, 328 tons; Russian anthracite shipments, 5,904 tons, American bituminous imports, 65,039 tons; and American coke shipments, 16,862 tons.

THE FAMILY ALBUM

Mr. Edward Richards, Assistant Dominion Appraiser, has charge of the Values Appraising section of the Appraisers' Branch of the Department. Mr. Richards entered the service in 1912 and has held his present rank from April 1, 1919. The activities of the values appraising section consist, among others, of the investigation of market conditions in exporting countries, and consideration

Edward Richards, Assistant Dominion Appraiser.

of reports of investigating officers. Cost investigations are made in cases of goods imported into Canada under the circumstances provided for in Section 41 of the Custom Act, also investigations as to origin of goods for purposes of proper entry under the British Preferential, Treaty, or Intermediate tariffs. During the calendar year 1928 over 2,600 cases were referred to the investigation service for inquiry and report.

GALLANT RESCUE BY THE "MARGARET"

THE Customs cruiser *Margaret* has another fine achievement to her credit. On the afternoon of January 27, 1929, in the teeth of a midwinter Atlantic gale she rescued the crew of eight men of the Gloucester schooner *Thomas S. Gorton* just as they were preparing to abandon the craft in a sinking condition, ten miles off the harbour of Halifax.

The crew of the schooner were in an exhausted condition as a result of having continually manned the hand-pump for nearly seven days. Both of the schooner's dories were carried away, her jib and foresail tattered to ribbons, the fore boom broken, and extensive damage was done to the rail and bulwarks. A mass of ice from stem to stern, the schooner was towed to Halifax by the *Margaret*.

The Customs cruiser *Margaret* which brought the schooner *Thomas S. Gorton* and crew safely into Halifax.

The *Thomas S. Gorton* sailed from Bay of Islands, Newfoundland, on January 19th for Gloucester with a half-cargo consisting of 900 barrels of herring. The vessel ran into a gale and during the night a huge sea struck her carrying away both dories, the jib and foresail, breaking the fore boom and causing extensive damage to other parts of the craft as a result of which the sea began to pour in.

The supplies on the schooner were almost all used when the *Margaret* arrived.

H.M.S. *Dauntless*, bound from Halifax to Portsmouth, was the first ship to sight the schooner in distress. The warship stood by and waited until the arrival of the *Margaret*, to which ship she sent wireless for assistance. When the schooner was picked up by the *Margaret* the *Dauntless* resumed her voyage.

Captain J. C. McCarty was acting master of the *Margaret* at the time of the rescue.

NEWS AND COMMENT

Vancouver, B.C. Congestion of traffic, which formerly existed on Sundays and holidays at the Pacific Highway port of entry from the United States during the rush season, will be relieved to some extent by provision of an alternative route through Douglas, one mile west. The new customs and immigration offices there, which have been under construction for some time, are nearly completed, according to officials of the Public Works Department, although it is not likely they will be opened before the first of April.

Captain J. C. McCarty, who was in command of the cruiser *Margaret* at the time of the rescue of the crew of the Gloucester schooner *Thomas S. Gorton*. Captain McCarty was Master of the *Bayfield* for two seasons. That vessel was returned to the Department of Marine and Fisheries in December, and Captain McCarty has lately been in charge of the cruiser *Margaret*. He earned for himself a good record by his faithful and energetic service while on the *Bayfield*, and has now been appointed, temporarily, Master of the Customs cruiser *Scotaric* which is being placed in commission this Spring. Captain McCarty assumed his duties under this appointment on the 15th February.

Located about 1,000 feet north of the Peace Arch, the new building introduces several new features. A 200-foot roadway runs from the Peace Arch past the building, with traffic lanes for north and southbound traffic on either side. Projecting roofs will protect cars and passengers from the elements while they are being examined by the customs.

Plans are being completed for a new customs office to be erected by the United States authorities, on the south side of the Peace Arch, at a cost of approximately $100,000. It is proposed, when this is finished, to pave a road 200 feet wide between the two offices, to pass on either side of the arch. Traffic will then be routed along the Meridian Road to Campbell River Road, thence east back to the Pacific Highway.

July 3 of last year, following the week-end holiday, nearly 3,000 cars passed through Customs at Pacific Highway, with officers handling four lines of traffic all day. The new route will divert some congestion from this bottleneck.

Saint John, N.B. The annual meeting of the New Brunswick and Prince Edward Island branch, Customs and Excise Officers' Association, was held January 11. Election of officers resulted as follows:

President, J. L. Mullaly; 1st Vice President, F. S. P. MacFarlane; 2nd Vice President, John Stanton; Secretary Treasurer, Roy F. Logan. Executive: A. L. Hoyt, Saint John; J. W. Campbell, Campbellton; Thos. R. Wren, St. Andrews; W. L. Grant, St. Stephen; F. W. George, Sackville; F. T. Lister, McAdam; J. A. Girouard, Moncton; M. F. Haley, Chatham; J. D. Macmillan, Charlottetown; H. M. Baker, Summerside; J. D. Chase, Fredericton; and the following, all of Saint John: James McKinney, W. M. Campbell, F. W. Winslow, C. W. Thompson, I. D. Cameron, E. W. Corbett, George McSherry, J. G. Henderson, H. L. Yeomans, S. C. Tippitt, Fred Nice, L. E. Tapley, B. V. Weston, and D. A. Munro.

Brockville, Ont. John S. Bedlow, customs-excise clerk at Brockville, has retired, following a long period of illness. Mr. Bedlow joined the customs staff at Brockville in December, 1916, following his discharge from military service. He enlisted in the 21st Battalion in November, 1914, and went to France in September, 1915, where he was wounded in action.

Winnipeg, Man. The Customs-Excise staff at this port lost by death recently two of its prominent members in the persons of H. B. Wheaton, Accountant, and J. T. Wren, Chief Clerk. Each of these officers had been in the service for a number of years and they were efficient and conscientious public servants.

Ottawa. On February 2, 1929, the Hockey Club of the Head Office, Income Tax Division, accompanied by their supporters, went to Montreal for a friendly game with the Montreal District Office. Mr. P. F. McCaffrey, Inspector of Income Tax at Montreal, met the Ottawa contingent and entertained them at luncheon. The game was played at Loyola University and the Montreal team defeated the Head Office 3 to 1. In the evening a banquet was held at the Windsor Hotel with practically all the Montreal Office staff present. Mr. McCaffrey presided.

A return match was played in Ottawa at the Auditorium on February 15, when Head Office players defeated the Montreal team 4 to 1. After the game an enjoyable dinner was held at the Chateau Laurier, attended by about one hundred and fifty employees from Head Office, and a number from the Ottawa District Office.

It was very pleasing to the members of the staff to have Mr. C. S. Walters, Commissioner of Income Tax, accompanied by Mrs. Walters and their two sons, attend.

A program was contributed by the following members of the staff at Head Office and the Ottawa District Office: Mlles. Berthe Mercier and Rose Bray, Misses Eva Girardin and Bertha Greene, Messrs. E. E. Botten, L. Chartrand and Richard Pentland. Mlle. Jeanne Thibault was an efficient accompanist and Miss Muriel Watson of the Montreal Office, also sang, "O Canada" and the National Anthem concluded a very enjoyable evening.

Fredericton, N.B. The New Brunswick Tourist Association is looking forward to an even more active season in 1929 and that means additional work for Customs officers at the various ports of entry in this province.

Cornwall, Ont. During the first nine months of the present fiscal year the revenue at this port amounted to $279,344, as compared with $220,391 for the corresponding period last year, representing an increase of $58,953. E. J. Cleary is Collector and the port staff consists of four officers.

At this port a railway bridge spans the St. Lawrence river, over which New York Central trains enter direct from the United States. At present there are four regular passenger trains daily, also several freight trains. Bonded shipments also arrive at this port over the main line of the Canadian National, and a branch line of the Canadian Pacific. Express and freight shipments for all parts of Canada are brought in at this port. The inauguration of an international ferry now looks to be a certainty.

Montreal. At the annual meeting of the Montreal Branch, Dominion Customs and Excise Officers' Association, the following officers were elected for the ensuing year:—

Hon. presidents, Arthur Magnan, M. McGoldrick, J. Bernier; Hon. vice-presidents, A. Laing, D. Murray, J. D. Fox; president, R. Daigle; first vice-president, A. Mackay; second vice-president, A. Senecal; secretary, T. Ruffet; assistant secretary, J. Belisle; treasurer, Eugene Robert; financial secretary, J. Chambers; directors, J. Goyer, A. Deschamps, R. Lemieux, W. Creighton, J. Manelle, G. Gauthier, A. W. Barlow, A. Sauve and P. Keane.

Business at the Customs express branch of the port of Montreal is still very heavy. For January, 1929, the entries numbered 4,219, and the collections amounted to $320,332. The number of packages delivered was 18,425.

Toronto, Ont. Customs revenue of the port of Toronto, including the outport of West Toronto, for December, 1928, was $4,038,417. Excise revenue for the month was $1,805,783.

Fortune can take from us nothing but what she gave.—*Proverb.*

ITEMS OF INTEREST FROM EXCISE DIVISION

Some Excise Facts

A feature of the Excise statistics for January, 1929, is the large increase in the number of cigarettes and cigars entered for consumption. There was a substantial increase in excise duty collections over the corresponding month last year. The statements follow:—

Comparative statement of Excise Duty collections during the months of January, 1928, and January, 1929:—

January, 1929, spirits potable, $1,369,245; January, 1928, $1,063,404. January, 1929, spirits, non potable. $103,247; January, 1928, $85,715. January, 1929, malt, $344,190; January, 1928, $347,076. January, 1929, cigars, $29,061; January, 1928, $24,018. January, 1929, cigarettes. $2,539,123; January, 1928, $1,353,746. January, 1929 manufactured tobacco, $310,753; January, 1928, $286,227. January, 1929, foreign raw leaf tobacco, $607,721; January, 1928, $431,316. January, 1929, beer, $15,579; January, 1928. $6,689. January, 1929, licenses, $354; January, 1928, $671.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of January, 1928, and January, 1929:

January, 1929, tobacco, cut, 1,032,586 pounds; January, 1928, 914,333 pounds. January, 1929, tobacco, plug, 437,485 pounds; January, 1928, 441,109 pounds. January, 1929, cigarettes, number 422,934,460; January, 1928, 225,579,300. January, 1929, cigars, number 9,970,370; January, 1928, 8,270,965. January, 1929, snuff, 82,374 pounds. January, 1928, 75,329 pounds. January, 1929, foreign raw leaf tobacco, 1,473,469 pounds; January, 1928, 1,060,362 pounds.

Denatured Alcohol

Collectors of National Revenue and others concerned have been advised Re: Specially Denatured Alcohol, Grade No. 1-F, as follows:—

Referring to Circular No. 488-C, Revised Supplement "D," issued on the 27th of October last, you are informed that it was found necessary, because of the difficulty encountered in securing supplies of Butyl Chloride and Quassin, the new denaturants being aded to the above mentioned article, to extend the effective date from the 15th November, 1928, to the 15th January, 1929.

Supplement "D" of Circular No. 488-C, Revised, is, therefore, cancelled and Supplement "E," has been substituted in lieu thereof.

Under the amended formula the composition of Specially Denatured Alcohol, Grade No. 1-F, will be as follows:—

To 100 gallons of Ethyl Alcohol 65 O.P. add,—
500 grains Brucine Sulphate,
300 grains Quassin,
1 gallon Diethylphthalate,
1 gallon Butyl Chloride.

Departmental specifications governing the quality of Brucine Sulphate and Diethylphthalate, when used as denaturants, will remain unchanged.

The following specifications are established for Butyl Chloride and Quassin, viz.—

Butyl Chloride: This shall be a good commercial grade of normal butyl chloride free from butyl alcohol. When distilled under the conditions specified in Circular 488-C for the testing of Benzol, not less than ninety per cent of the whole volume shall pass over in the interval between 76°C and 80°C.

When 10 ml of the material are shaken with 20 ml of water to which a few drops of methyl orange solution have been added and the whole is allowed to stand for five minutes, the upper layer of liquid must measure not less than 9·5 ml and the methyl orange must have suffered no such change in colour as would indicate an acid reaction.

Quassin: This shall be a good grade of purified amorphous quassin. It must be completely soluble in alcohol of 65 O.P. strength. Four parts by weight of the material shall give a distinctly bitter taste to one million parts by weight of water. When a portion is dissolved in a mixture of alcohol and chloroform, shaken with animal charcoal and filtered, the clear solution shall, on evaporation, give the characteristic crystals of pure Quassin. When these crystals are dissolved in concentrated sulphuric acid the solution shall give a characteristic red colour with a little cane sugar. One gram of the sample shall be completely soluble in 10 mils of glacial acetic acid.

COLLECTIONS LARGE

At the Montreal Customs Postal Branch during the month of January, 1929, the collections were $93,287, an increase over January, 1928, of $23,731.

HEAVY TOURIST TRAVEL DURING 1928

THE calendar year 1928 broke all records for tourist travel in Canada. Figures compiled by the Department of National Revenue, from returns made by ports and outports throughout the Dominion, show that 2,698,737 foreign automobiles entered for a period not exceeding 24 hours; 945,545 entered for a period not exceeding 60 days; 1,173 entered for a period exceeding 60 days and not more than six months. During the year 519,871 Canadian automobiles were exported for touring purposes.

During 1927 the figures were as follows:—Foreign automobiles admitted for a period not exceeding 24 hours, 2,410,087; entered for period not exceeding 60 days, 740,398; exceeding 60 days and not more than 6 months, 3,315. Canadian automobiles exported for touring purposes, 495,929.

The following statement by provinces shows the number of foreign automobiles imported into Canada for touring purposes, also the number of Canadian automobiles exported for touring pruposes in the calendar year 1928:—

Province	Admitted for period not exceeding 24 hrs.	Admitted for period not exceeding 60 days	Exceeding 60 days and not more than 6 months	Exported for touring purposes
Nova Scotia	.....	1,563	37	98
Prince Edward Island	.....	3	2	.....
New Brunswick	144,901	30,703	14	34,603
Quebec	193,811	271,871	91	98,534
Ontario	2,253,334	507,957	871	236,606
Manitoba	34,488	13,653	6	18,989
Saskatchewan	11,904	5,938	28	10,762
Alberta	8,164	4,231	77	2,086
British Columbia	52,135	109,626	47	118,193
Total	2,698,737	945,545	1,173	519,871

ST. HUBERT AIR HARBOUR

FROM Arthur Laing, Surveyor at Montreal, has been received a report of the activities at the Air Harbour, St. Hubert, Quebec, covering the month of January, 1929, and also for the three months period from October 1 to December 31, 1928. Paul E. Jensen is the Customs-Excise Examiner on duty at the Air Harbour.

The total number of aeroplanes reported to Customs in January was 58. This number was made up as follows:—Canadian aeroplanes, inwards 18, outwards 20; foreign aeroplanes, inwards 11, outwards 9. Baggage examined, 23 pieces; mail bags, inwards 486; passengers, inwards 9, outwards 16.

For the three months period ended December 31, 1928, the total number of passengers was 166, consisting of 81 inwards and 85 outwards. Baggage examined and carried by tourists totalled 123 pieces.

The total of all aeroplanes reported was 191, covering both Canadian registered planes and foreign planes, landed at and departed from the St. Hubert air harbour.

The number of mail bags was 1,100, containing 30,500 pounds of mail as reported by the Post Office.

While the weather has a bearing on consistent flights each day, it may be noted that on very few occasions was it impossible to start from or arrive in Canada by reason of bad weather. The records of pilots' log books show only three forced landings in Canada, when all due care was taken for the reporting to the Custom authorities.

DEPARTMENTAL RULINGS

Rowe Hog Oiler, per illustration. Tariff item 454.

Steel Granary, per illustration, known as "The Original Patented Red Top Grain Bin." Tariff item 454.

Oat Sprouters of galvanized steel, designed for sprouting oats to produce green food for incubator chicks and poultry. Tariff item 454.

Six-inch Protectus Water Meter, manufactured by Neptune Meter Co., New York. Tariff item 453.

The "Monomelt" Unit, a combination feeder and melter, specially designed for use on type casting machines for melting type metal and feeding it to the casters and adapted for no other purpose. Tariff item 441.

The "Thermofor" Warmer, consisting of a copper flask, not plated, filled with certain dry chemicals which, when heated to the desired degree, maintains that degree of heat for twelve hours. Tariff item 352.

The "Red E" Power Lawn Mower operated by a small gasoline engine bolted to the top of the mower making a complete power lawn mower. Tariff item 450 (a).

Rockola Grain Smutter for treating seed grain with formaldehyde for smut control. Tariff item 448.

The Sieber Adjustable Hand Punch and the Falmouth Punching Machine, per illustrations. Tariff item 442 when for use exclusively by printers and bookbinders for cutting paper.

The "Realistic" Permanent Wave Apparatus, Pedestal Type, per illustration, nickel plated to the extent of more than 50 per cent of the metallic surface. Tariff item 362.

The "Not-A Slam" Door Check, a door check made of steel and brass, nickel finish, designed for use on screen doors, combination doors and light wooden doors. Tariff item 362.

"Vebol," per sample, a vegetable cooking fat, manufactured by James Crosfield & Sons, Ltd., Warrington, England. Tariff item 711. (Board of Customs Decision).

Ulmeron Linoleum Cement, per sample, from Ulmer & Co., Philadelphia, Pa. Tariff item 248.

"Three Kay," per sample, for cleaning typewriter type. Tariff item 220 (b).

"Annette's Perfect Cleanser", per sample, manufactured by Annette's Perfect Cleanser Co., Boston, Mass. Tariff item 220 (a).

"Cocomalt," manufactured by R. B. Davis, Hoboken, N.J. Tariff item 45.

"Grogreen Fern Food," per sample, from the American Soda Products Co., Moorestown, N.J. Tariff item 663.

"Bonide Cleaning Fluid," per sample, from the Bonide Chemical Co., Inc., Utica, N.Y. Tariff item 220 (b).

Macaroni and Vermicelli, entitled to entry under tariff item 67, are held to be the products made from flour and water only. When such products contain other materials such as eggs, cheese, tomatoes, etc., they are dutiable under tariff items 45 or 46 according to the size of the individual package in which they are imported.

Luden's Menthol Cough Drops, from Luden's Inc., Reading, Pa. Tariff item 220 (a).

No. 1172 Chocolate Mortar Colour, per sample, from C. K. Williams & Co., Easton, Pa. Tariff item 246.

Paper Cuspidors or Hemorrhage Boxes, approximately 7″ square at the top and which are too large for pocket use. Tariff item 199.

Dictaphone cylinders with dictation thereon. Tariff item 519.

Key Cases manufactured of leather. Tariff item 623.

Sheep or lamb skins tanned with the wool thereon and generally known to the trade as "Shearlings." Tariff item 603.

Vitrified earthenware segment blocks for use in the manufacture of trunk sewers. Tariff item 288.

Milo Maize and Kaffir Corn, in bulk. Tariff item 72.

THE LETTER BAG

The National Revenue Review is issued on or about the fifteenth day of each month. Correspondence for the "Letter Bag" should reach the Editor not later than the last week of each month.

Address all communications to The Editor, National Revenue Review, Connaught Building, Ottawa.

Keep Your Copies

W. A. McConnell of the Winnipeg staff, writes:—

The Review is of great value to all, and I suggest that some kind of a binding be supplied by the Department at a nominal charge, so that we could bind our copies each year. Six to ten blank pages could be attached to the binder, so that important topics could be indexed. It would encourage the saving of the monthly issues.

Editor's Note.—On visiting the ports of Montreal and Toronto recently the *Editor* found that many officers had the first volume of the Review attached to a simple binder which permitted easy reference and preserved the copies from being soiled and torn. Many requests have been received from officers for back numbers of the French and English editions. As far as practicable, this demand has been met, but it is suggested that officers put their copies away carefully so that at the end of each year the twelve monthly numbers may be intact. It may be mentioned also that articles and photographs on topics of general interest to the Service are invited. A number of interesting contributions have been received recently and will appear from time to time.

An Excise Question

W. J. C. Wright, of the Walkerville staff, writes regarding an excise matter as follows:

There seems to be some confusion at the different ports where form T. 204, Excise permit for removal of spirits, is used. Some offices send the permit back to the issuing office when cancelled, while others hold it in their own files. How long should these permits be kept after cancellation?

A discussion of the handling of this document in the *Letter Bag* would, I believe, be interesting to many concerned.

Editor's Note.—Mr. Wright's question was submitted to Mr. G. W. Taylor, Commissioner of Excise, who suggests the following reply:—

Excise Permit, T-204, for the removal of spirits, should be delivered to the Collector at the port of destination for cancellation when the object for which it was issued, viz., to show that the spirits were legally in transit, has been served. The question of making some modification in dealing with these permits is at present engaging the active attention of the Department and it is expected that, at an early date, regulations in that regard will be issued.

Appreciated

F. W. Davey, Collector at Victoria, B.C., has forwarded to the Editor a letter from J. C. Pendray, Mayor of Victoria for the past four years, expressing his appreciation of the courtesy shown by officers of Customs and Excise in performing their duties. Mr. Pendray's letter reads in part as follows:—

I feel I would be remiss in my duty if I did not write you a letter of appreciation of the many courtesies that you and the members of your staff have extended to the visitors of the City of Victoria during my four years term of office. While no doubt some times your duty has had to be unpleasant, I have heard nothing but complimentary remarks from strangers all over the country as to the courteous way they have been treated by our Customs officials. I am writing you this in the hope that you will advise your fellow Customs officials who meet the boats, just how I feel.

Closer Together

W. E. Todd Collector at Owen Sound, Ontario, writes:—

May I add a word of appreciation. The Review, in my opinion, tends to draw the whole personnel closer together. Officers become acquainted with what is being done from coast to coast and get a much wider outlook and understanding of things accomplished. The *Question Box* clears up many matters on which opinions may have differed.

PROHIBITED IMPORTATION

A Memorandum was issued to Collectors dated 4th February, 1929, informing them that the publication entitled "Projector," an illustrated periodical in the Russian language, published in Russia, is prohibited importation into Canada.

THE QUESTION BOX

Questions will be asked in one number of the Review and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the February number of the Review:—

(1) Are there any regulations governing official letter etiquette? Should departmental letters commence with the words "I have the honour," and finish with "I have the honour to be, Sir Your obedient servant?"

Should any other correspondence be similarly treated, that is, from Inspector to Collector, or Collector to Inspector, or Collector to Collector?

(2) Is it permissible to use Form E23 for return of articles other than machinery, for repairs, without permission in each case from the Department?

(3) In taking a Settler's Effects entry, should any notification be given by Customs officers to the Immigration authorities advising them that certain persons have entered Canada to stay?

(4) How often are examinations held for Special Class Excisemen? When is the next examination and is it confined to officers now in the service?

The answers are:—

(1) Mr. P. L. Young, Chief Clerk of Correspondence, has prepared this reply:—

So far as the department is aware, there is no official pronouncement or direction that in departmental correspondence officers should address the Commissioners or the department in a formal manner. Beginning a letter with "I have the honour," and using the termination, "I have the honour to be, Sir, Your obedient servant," is purely formal, and in the earlier days of the department the use of this form of address and termination was almost universal. In later years terms of ordinary business correspondence in the salutation, address and termination have come into use to quite a marked degree, and the department has not discouraged the closer personal touch with its officers which the use of the less formal mode has established.

The old files of the department reveal a stiff formality in the exchange of correspondence between administrative officers and outside officers, but an examination of the files of recent years reveal a change in the whole tone which would indicate a kindlier co-operation and a closer association between the two.

Generally speaking, however, it may safely be stated that this department has no objection to departmental communications being phrased in terms of ordinary correspondence.

The only departmental instruction in the matter of official correspondence is contained in Memorandum No. 944-B, but the point under discussion is not referred to therein.

(2) It will be noted on reading Form E23 that it only provides for the return of machinery for repairs. The officer who submitted this question should explain more fully what he has in mind and state a definite case.

(3) It is not necessary for customs officers to notify immigration authorities that certain persons have entered Canada to stay. At frontier points where immigration officers are stationed, the interests of the Immigration Department are served by their own officials, and at other points where no immigration officer is stationed, the Canadian customs officer is usually authorized to act as immigration officer and deals with such cases in accordance with instructions received from the Immigration Department.

(4) Examinations are held at irregular intervals, depending upon the demand for officials of this class. The date of the next examination cannot be set at the present time. These examinations are confined to officers now in the service.

The following questions will be dealt with in the April number:—

(1) What is the proper tariff classification of printed and bound cable code books containing blank sheets on which additional code words may be added?

(2) May a B1 entry, received by mail, the oath of which has been sworn to before a notary public or a Justice of the Peace, be accepted under section 132 of the Customs Act?

(3) A United States citizen residing in Canada wishes to import for a period of six months a mare for breeding purposes. What papers are required and what instructions cover such cases?

(4) Where can a list be obtained of Deputy Ministers of Inland Revenue from Confederation to the time of merging that department with the Customs?

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

JANUARY—FEBRUARY

ADDITIONS

Nova Scotia

Windsor (Maitland): James C. Sterling, Sub-Collector of Customs and Excise, Limited Service.

Quebec

Coaticook (Stanhope): Eddie Boivin, Customs Excise Enforcement Officer.

Montreal: J. H. A. Marsan, Customs Excise Examiner.

Quebec: J. P. A. Drolet, C. A. Racine, Customs Excise Clerks.

Rimouski (Matane): H. Levasseur, Customs Excise Enforcement Officer.

Ontario

Belleville: John M. Tufts, Customs Excise Examiner.

Fort Frances (Rainy River): J. N. McQuarrie, Customs Excise Examiner, Grade 1 Outport.

Lindsay: F. A. Broom, O.A.S., Customs Excise Examiner; H. J. Williamson, O.A.S., Customs Excise Clerk.

Toronto: Geo. D. Mann, O.A.S., Customs Excise Clerk.

Windsor: J. M. Gracie, C. A. Selby, Customs Excise Examiners; (Walkerville): J. D. Forbes, A. C. MacLennan, Customs Excise Examiners.

Manitoba

Portage La Prairie (The Pas): J. P. Humberstone, O.A.S., Customs Excise Examiner, Grade 1 Outport.

Winnipeg: Arthur Hoffer, Stenographer, Grade 2.

British Columbia

Vancouver: L. Healey, Customs Truckman.

Inspection

C. B. Kay, Assistant Inspector of Customs and Excise (Sales Tax Auditor); Miss E. G. Peveril, Stenographer, Grade 2; P. E. Pounder, J. F. Trant, O.A.S., Assistant Inspectors of Customs and Excise (Sales Tax Auditors).

Administrative

J. C. Bisson, Clerk, Grade 2; Miss D. M. Ferguson, Stenographer, Grade 2; R. W. Hoff, O.A.S., Chemist; C. M. Hughes, F. G. L. Jean, Clerks, Grade 2.

DEDUCTIONS

Nova Scotia

Arichat (Lennox Passage): W. F. Fougere, Customs Excise Enforcement Officer.

(West Arichat): T. E. LeBlanc, Customs Excise Enforcement Officer.

Baddeck (Neils Harbour): Reuben Payne, Customs Excise Enforcement Officer.

Canso (Ecum Secum): W. H. Snow, Customs Excise Enforcement Officer.

(Middle Country Harbour): Marshall Dixon, Customs Excise Enforcement Officer.

Liverpool (Port Mouton): Albert Daury, Customs Excise Enforcement Officer.

Lunenburg (Conquerall Banks): F. J. Warner, Customs Excise Enforcement Officer.

North Sydney: J. H. Cameron, Customs Excise Examiner.

Parrsboro (Parrsboro Road): I. C. Willigar, Customs Excise Enforcement Officer.

Pictou (Brule): H. S. Mattatal, Customs Excise Enforcement Officer.

Port Hawkesbury (Marble Mountain): S. J. McDonald, Customs Excise Enforcement Officer.

Windsor (Maitland): Gilmore Singer, Sub-Collector of Customs and Excise, Limited Service.

PRINCE EDWARD ISLAND

CHARLOTTETOWN (Grand River): J. A. Macdonald, Customs Excise Enforcement Officer.
(Pinette Bridge): J. D. McDonald, Customs Excise Enforcement Officer.

NEW BRUNSWICK

MONCTON (Alma): L. J. Butland, Customs Excise Enforcement Officer.
ST. JOHN: Geo. C. Winslow, Customs Excise Clerk.

QUEBEC

COATICOOK (Barnston): W. H. Buckland, Customs Excise Enforcement Officer.

ONTARIO

NIAGARA FALLS: M. T. Duffin, J. J. Harriman, Customs Excise Examiners.
TORONTO: H. J. Fredenburg, Customs Truckman.
WINDSOR (Walkerville): A. C. Teno, Senior Customs Excise Clerk.

SASKATCHEWAN

MOOSE JAW (Bengough): D. McCombe, Customs Excise Enforcement Officer.

BRITISH COLUMBIA

GRAND FORKS (Cascade City): A. Cameron, Sub-Collector of Customs and Excise, Grade 1.
VANCOUVER: Irvin Wright, Computing Clerk.

PREVENTIVE SERVICE

I Carey, Master, Customs Patrol Boat, No. 3; P. T. Catharin, Master, Customs Patrol Boat, "O-27"; J. E. Halle, Customs Excise Enforcement Officer; Tom Jones, Customs Excise Enforcement Officer; Charles E. Landry, Master, Customs Patrol Boat "Whirl"; P. LeRosignol, Master, Customs Patrol Boat No. 2; F. B. McKeen, H. A. Scrivener, Customs Excise Enforcement Officers.

ADMINISTRATIVE

J. Ostiguy, Clerk, Grade 2.

INSPECTION

Joseph E. Ells, Assistant Inspector of Customs and Excise (Sales Tax Auditor).

PROMOTIONS

NOVA SCOTIA

HALIFAX: T. S. Skerry, from Customs Excise Clerk to Cashier and Computing Clerk; W. G. Stoneman, from Customs Warehouse Keeper to Customs Express and Postal Cashier.

ONTARIO

LONDON: W. M Howie, from Express and Postal Computing Clerk to Cashier and Computing Clerk.
NIAGARA FALLS (Queenston Bridge): F. E. Hodgson, from Customs Excise Examiner (Seasonal) to Customs Excise Examiner.
OTTAWA: J. A. Blacklock, from Customs Excise Cashier to Computing Clerk.
TORONTO: C. E. Leatch, from Customs Express or Postal Superintendent to Surveyor of Customs and Excise, Grade 8; F. F. Shaw, from Messenger to Customs Truckman.
WINDSOR (Walkerville): W. J. C. Wright, from Customs Excise Clerk to Computing Clerk.

MANITOBA

WINNIPEG: P. F. Haddon, from Customs Excise Clerk to Express and Postal Computing Clerk.

BRITISH COLUMBIA

VANCOUVER: Thomas McGuire, from Clerk, Grade 1, to Customs Guard.

PREVENTIVE SERVICE

J. J. R. L. A. Alarie, from Clerk, Grade 1, to Clerk, Grade 2.

ADMINISTRATIVE

H. W. Corrigal, from Clerk, Grade 4, to Principal Clerk; J. O. Driscoll, from Clerk, Grade 2, to Clerk, Grade 3; F. H. B. Montgomery, from Clerk, Grade 3, to Clerk, Grade 4; Edward Petrie, from Principal Clerk to Departmental Accountant, Grade 2; Percy Rutledge from Clerk, Grade 2 to Clerk, Grade 3.

TRANSFERS

R. A. Aldersmith, from Sub-Collector of Customs and Excise, Grade 1, Waneta, B.C., to Customs Excise Examiner, Nelson, B.C.
Alex. Findlay, from Customs Excise Clerk, Windsor, Ont., to Customs Excise Clerk, Walkerville, Ont.
M. J. Hall, from Customs Excise Clerk, Inspection (Portland, Maine), to Customs Excise Clerk, Montreal.
F. W. Jarvis, from Customs Excise Clerk, Nelson, B.C., to Sub-Collector of Customs and Excise, Grade 1, Waneta, B.C.
J. S. Reid, from Sub-Collector of Customs and Excise, Grade 1, Vegreville, Alta., to Sub-Collector of Customs and Excise, Grade 1, Lloydminster, Sask.
Horace Wilson, from Clerk, Grade 4, Inspection, to Clerk, Grade 4, Toronto, Ont.

PROMOTIONS AND TRANSFERS

G. B. Chisholm, from Collector of Customs and Excise, Limited Service, Port Hood, N.S., to Customs Excise Examiner, Halifax, N.S.
W. J. Kirk, from Sub-Collector of Customs and Excise, Limited Service, Cutler, Ont., to Customs Excise Clerk, Toronto, Ont.
J. L. A. Vincent, from Customs Excise Enforcement Officer, Stanhope, Que., to Customs Excise Examiner, Coaticook, Que.
H. R. Wilson, from Assistant Inspector of Customs and Excise, Belleville, Ont., to Inspector of Customs and Excise, Winnipeg, Man.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF FEBRUARY, 1928 AND 1929

——	1928	1929	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	12,810,586 76	15,690,539 98		
Less Refunds and Drawbacks	905,853 50	821,702 94		
Net	11,904,733 26	14,868,837 04		2,964,103 78
Excise Taxes	6,760,531 39	6,453,593 74		
Less Refunds and Drawbacks	153,380 83	102,648 95		
Net	6,607,150 56	6,350,944 79	256,205 77	
Excise Duties	3,399,833 13	4,089,418 41		
Less Refunds and Drawbacks	26,530 67	29,454 65		
Net	3,373,302 46	4,059,963 76		686,661 30
Sundry Collections	63,353 28	76,652 21		
Less Refunds and Drawbacks	32 20	3 82		
Net	63,321 08	76,648 39		13,327 31
Net Totals	21,948,507 36	25,356,393 98	256,205 77	3,664,092 39
Net Increase				3,407,886 62

TOTALS FOR ELEVEN MONTHS

——	1928	1929	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	152,622,119 70	178,793,250 78		
Less Refunds and Drawbacks	12,630,664 71	12,514,114 19		
Net	139,991,454 99	166,279,136 59		26,287,681 60
Excise Taxes	84,335,176 41	75,573,631 29		
Less Refunds and Drawbacks	1,292,899 69	940,194 76		
Net	83,042,276 72	74,633,436 53	8,408.840 19	
Excise Duties	52,453,880 26	59,269,931 38		
Less Refunds and Drawbacks	606,679 19	611,958 54		
Net	51,847,201 07	58,657,972 84		6,810,771 77
Sundry Collections	1,267,277 90	1,171,898 12		
Less Refunds and Drawbacks	782 19	173 66		
Net	1,266,495 71	1,171,724 46	94,771 25	
Net Totals	276,147,428 49	300,742,270 42	8,503,611 44	33,098,453 37
Net Increase				24,594,841 93

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF FEBRUARY, 1928 AND FEBRUARY, 1929

——	February, 1928	February, 1929	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	720,606 86	871,780 70		151,173 84

TOTALS FOR ELEVEN MONTHS

——	1927-28	1928-29	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	55,173,762 56	58,161,418 56		2,987,656 00

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF FEBRUARY AND THE ELEVEN MONTHS ENDED FEBRUARY 1928 AND 1929

	February, 1928		February, 1929	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		88,565,196		82,259,345
Total Exports (Foreign Produce)		1,821,658		1,553,073
PRINCIPAL ITEMS OF EXPORTS—:				
Wheat Bush.	18,371,535	23,031,351	15,220,081	16,660,352
Newsprint Cwt.	3,668,288	11,822,383	3,489,375	10,615,726
Planks and Boards M ft.	117,381	3,193,995	93,843	2,673,216
Wood pulp Cwt.	1,286,058	3,403,212	1,122,727	3,198,828
Wheat flour Brl.	767,942	4,636,149	997,808	5,046,475
Fish Cwt.	440,270	2,645,062	340,876	2,402,503
Cheese Cwt.	11,483	261,271	7,143	183,822
Automobiles and parts $		2,144,126		4,740,137
Furs $		2,493,710		3,318,775
Meats Cwt.	81,982	1,423,748	46,770	893,030
Imports entered for Consumption—Free goods		31,378,216		32,623,024
Imports entered for Consumption—Dutiable goods		54,628,681		64,419,106
Total Imports entered for Consumption		86,006,897		97,042,130

	Eleven months ended February, 1928		Eleven months ended February, 1929	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		1,121,233,042		1,248,848,550
Total Exports (Foreign Produce)		20,076,505		22,429,143
PRINCIPAL ITEMS OF EXPORTS:—				
Wheat Bush.	248,246,931	327,643,496	349,252,364	405,052,624
Newsprint Cwt.	35,094,320	114,607,808	40,381,247	127,750,522
Planks and boards M ft.	1,860,816	51,346,001	1,550,766	43,483,137
Wood pulp Cwt.	16,064,119	42,158,513	15,521,078	40,881,424
Wheat flour Brl.	8,245,377	53,201,319	9,992,894	57,814,276
Fish Cwt.	3,873,351	32,062,710	4,674,461	33,628,272
Cheese Cwt.	1,032,020	20,638,004	1,118,830	24,991,060
Automobiles and parts $		25,299,791		38,504,893
Furs $		20,590,287		20,889,376
Meats Cwt.	1,359,033	23,111,922	962,516	17,879,032
Imports entered for Consumption—Free goods		359,160,117		401,072,891
Imports entered for Consumption—Dutiable goods		629,341,664		729,277,457
Total imports entered for Consumption		988,501,781		1,130,350,348

A WORD IN SEASON

AS the busy tourist season opens soon, and many strangers will enter our gates, officers of National Revenue brought into contact with the travelling public are reminded once again that *courtesy* and *tact* are essential. Courteous and willing service must be rendered on all occasions and under all circumstances. A discourteous word once spoken cannot be recalled. Courtesy is the strongest ally a man can have in dealing with his fellow men. Surliness has never paid a dividend; courtesy has.

Printed by F. A. ACLAND, King's Printer, Ottawa, Canada

The National Revenue Review

Connaught Building, Ottawa, Headquarters of the National Revenue Department

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April, 1929

Vol. II — No. 7

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
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Private Secretary—David Sim.

Commissioner of Customs, R. W. Breadner.
Commissioner of Excise, G. W. Taylor.
Commissioner of Income Tax, C. S. Walters.
Assistant Commissioner of Customs, C. P. Blair.
General Executive Assistant, Wm. Ide.

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C. S. Walters, Commissioner of Income Tax.
C. P. Blair, Assistant Commissioner of Customs.
J. A. Russell, Commissioner of Tariff.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. II OTTAWA, APRIL, 1929 No. 7

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

IN THIS ISSUE

Hundred Million Dollar Port
Montreal's record Customs-Excise revenue

Braving Dangers Of The Deep
Illustrated review of winter patrol work

Buildings On The Boundary
Conditions on Quebec-Vermont line

Where Collections Are Counted
Many activities of busy Accounts Branch

Revenue And Trade Facts
Details for past fiscal year

Income Tax Receipts
Statement of returns by districts

News From Far and Near
Many timely notes and comments

Rulings, Family Album, Letter Bag and Question Box.

Duty Well Performed

HON. W. D. EULER, Minister of National Revenue, has transmitted the thanks and appreciation of the government of the United States, conveyed by Hon. William Phillips, Envoy Extraordinary and Minister Plenipotentiary at Ottawa, to Captain J. C. McCarty, at that time Acting Master of the Customs cruiser *Margaret*, and the crew of that vessel, for towing to Halifax the United States schooner *Thomas S. Gorton*, found in a sinking condition in the vicinity of Bay of Islands. Reference was made to this rescue in the March number of the REVIEW. Hon. Mr. Euler has also written Captain W. R. Williams, Master of the Customs cruiser *Constance*, congratulating him and his crew on the signal service rendered to the schooner *Cutty Sark*, in distress off the Sambro Ledges, on February 21, 1929.

The official report of Captain Williams, made to the Department, of the *Cutty Sark* rescue, is given with the characteristic modesty of a true seaman. It runs:—

> On Thursday, February 21, while on patrol off Halifax, at 1 p.m. we sighted the four-masted schooner named *Cutty Sark* trying to get around Sambro Ledges against a strong south-west wind and tide. She was fighting a losing battle, and had a distress signal flying from the jigger topmast at half mast. We altered course and went to her assistance. I asked the Captain what he required, and he answered that he wanted us to tow him clear of the rocks. By then it was blowing hard and getting very rough. We made three attempts to get a line to her and the third time we were successful. We could barely hold her at first and by then she was less than half a mile from the breakers. We gradually pulled her away from the ledges and finally got her far enough to windward so her sails would lighten the tow. By then it was blowing half a gale and blinding snow. Eventually we got her far enough that she could sail into the harbour. We then let her go and she followed in behind us. At 5 p.m. we docked at the city wharf and the *Cutty Sark* docked at Dartmouth.

A Hundred Million Dollar Port

MONTREAL has gone over the top. The thriving Customs-Excise port has gained the distinction of being the first in the Dominion to reach and exceed the hundred million dollar mark. For the fiscal year 1928-29, ended on March 31 last, with two working days less than in the previous year, the revenue collected at Montreal was $105,462,183. For 1927-28 collections were $99,755,119.

When at the end of February, 1929, the Customs-Excise revenue for the eleven months at that port totalled $97,541,021, it was recognized that Montreal was striding forward to the completion of a record year. The hundred million dollar mark was passed on March 12, 1929, on the evening of which day a total of $100,345,486 was reached.

Some of the salient features of this record fiscal year at the port of Montreal have been furnished to the REVIEW by Mr. Arthur Magnan, the Collector. November, 1928, was the star performer. In that month collections reached $10,307,442, and there were 25 working days. This broke all port records. November also led the way in the largest collections in any one day, as on the last day of the month the receipts were $1,348,719. On this day payments of Excise taxes alone amounted to $956,963.

In the total revenue for the year at Montreal, Excise duties have figured very materially, and have assisted greatly in the port reaching the record breaking mark. July, 1928, shattered all port records in collections of Excise duties, reaching a total of $3,727,645. The previous high mark was that achieved in August, 1927, with $3,507,007. This, however, was exceeded on five occasions in 1928-29, viz., in July, August, October, November and January.

The Customs-Excise port of Montreal may well be proud of its achievement which reflects much credit on its staff. It leads the way.

The Secret of Success

ONE often hears, particularly in the Civil Service, that the mysterious agency known as "pull" has much to do with success and advancement. This is a fairly common belief but, like many others, it is not capable of being proved. When probed it usually vanishes into thin air. It is refreshing to turn to the other side of the shield and note advancements and promotions earned by application and earnest endeavour. For the benefit of all concerned a definite case is given respecting the recent examinations for *Special Class Excisemen*. One of the successful candidates wrote to the *Editor*, after the results had been announced, and his letter disposes rather neatly of the "pull" tradition. The letter states in part:—

I entered the service as a Customs-Excise clerk at a large Ontario outport in July, 1927. About four months after my appointment I was assigned to the Excise Division, posting ledgers, and assisting in the collection of sales tax. In November, 1928, I decided to try the special excise examinations, but I was a little dubious about my qualifications.

The only occasions on which I had been in a distillery, or a malt house, or brewery, were for the purpose of checking an entry or something of that kind, and you know there wasn't much practical experience in that. As to a cigar factory or a vinegar factory I was never in one. But in every spare minute I studied the Excise Act, and the regulations, also the sample questions which were published from time to time in the *Review*. I have just been advised that I passed.

There are persons who say there is no chance in the Civil Service to-day unless you have "pull." I can say, from experience, that this is nonsense. If a man wants to try and is not just looking and waiting for the "pull" he talks so much about, his efforts will be appreciated, and he will receive advancement in line with the effort he puts forth.

I worked late hours, and during every spare minute, preparing for the examinations, but now I have the satisfaction of knowing that I succeeded. My point is that anyone could do the same if he applied himself, as I do not claim to have any more brains than my fellow employees.

Write It

DOUBTLESS Collectors and Port staffs often wonder why they receive so many letters asking what information was given to "so and so" about "such and such," which probably related to something that occurred a long time ago.

This is due mainly to Excise auditors having found that tax was being incorrectly accounted for, and an assessment necessary. The taxpayer probably discussed it when the matter arose; possibly the port officer did not enquire into the full circumstances, or the taxpayer may have not thought some vital point important, or neglected to explain the case fully, with consequent result of misunderstanding either on his part, or on the part of the officer.

The taxpayer objects, naturally, to being obliged to pay an assessment which he feels is extortion, as he is not then able to provide for or recover the tax from his customers.

The Department seeks to be fair to him and endeavours to ascertain just what occurred in order to give the matter the careful consideration it merits.

It is asked of all, whether taxpayers, port staffs, or auditors, that rulings be requested and communicated *only in writing*. This will obviate much needless difficulty to all concerned, and, it is felt, will materially assist the taxpayer as well as the officers of the department, who certainly do not derive any pleasure from either assessing or collecting arrears which taxpayers honestly believe they do not owe. So once again—"Write It." It may save dollars and it costs little, either in time or money.

Holidays

JUDGING by letters received from members of the staff with regard to the carrying over of annual leave from one fiscal year to another, there appears to be some misapprehension in respect thereto. To clear up any doubts existing, the text of an Order in Council passed on January 4, 1926, amending section 75 of the Civil Service regulations, is given hereunder. This was issued to Collectors by official circular 471-C, dated January 11, 1926.

The Order in Council reads:—

Vacation leave must be taken during the year in which it is earned, except in the case of employees in outlying districts where the geographical conditions render it impossible to take leave each year, in which cases it may be allowed to accumulate until such time as the Department is prepared to allow the full amount to be taken. Exception may also be made in cases where the exigencies of the public service have made it impossible or inexpedient for the Department to grant annual leave to an employee. In such cases the Deputy Head shall request the employee in writing to forego his leave for one year, and shall give him authority to carry all or a portion of said leave over to the next fiscal year, but the leave carried over must be taken in the succeeding year together with the leave for the year to which it has been transferred; providing that if, in the opinion of the Civil Service Commission, certain cases merit more generous treatment, provision therefore may be made by the Governor General in Council on the recommendation of the Commission.

Kind Words

FROM time to time some very nice things are said about the REVIEW in letters to the *Editor*. The following are typical of these kindly expressions:—

Frank Yeigh, publisher of *Canadian Facts*, writes:—

I wish to congratulate you on the *National Revenue Review*. It is an excellent example of what publicity pertaining to government should be.

J. N. Stephenson, Editor of *Pulp and Paper Magazine*, writes:—

The *National Revenue Review* is a very well edited and nicely printed publication containing much valuable information.

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Regarding Licenses

THERE is evidence that in some ports it has not been the practice to require of licensees the completion of the forms of application for renewals of Manufacturers' Sales Tax, Manufacturers' Excise Tax and Wholesalers' licenses, (A series) Forms L 15A, L 15 Amended and L 19 respectively. A circular has been issued, instructing Collectors to have these forms duly completed, both for renewals and for new licenses.

It has been found that some licensees' business change from year to year, and it is desired that authentic and specific information be obtained by Collectors before renewals of licenses are granted.

A change is being made also regarding the charge for licenses. In future, the licensee's account is to be debited on April 1 (renewal date) with the license fee (or fees, if more than one be required), and the amount will be included in each statement rendered to the licensee. A list of delinquents in this respect is to be forwarded to the Department on May 10, 1929, showing that at least one registered notice has been sent to the licensee concerned. It is proposed to enter immediate and appropriate action against each taxpayer who has not obtained the necessary licenses by that date. Interest charges are not to apply on license fees outstanding.

If, for any reason, license is not required for the fiscal year commencing April 1, 1929, Collectors should advise the Department promptly, in order that audits may be conducted, and the account closed.

The Department is frequently asked for copies of the "List of Sales Tax Licenses." This publication has been discontinued. It was found impossible to provide accurate and authentic information, unless supplements were issued frequently, which would entail much labour by port staffs and the Department, as well as by taxpayers who desired to keep a correct record of licensees.

More About Snuff

SNUFF would seem to be losing some of its popularity, judging by statistics compiled by the Excise Division. In February, 1929, the quantity of snuff entered for consumption was 68,655 pounds, while in February, 1928, 78,062 pounds were so entered. Perhaps the toothless, who mainly use this powdered form of tobacco as a substitute for chewing, have discovered other methods. It is an age of invention and changing tastes.

INCOME TAX REVENUE BY DISTRICTS

The following is a comparative statement of Income Tax revenue by districts, received during the twelve months of the Fiscal Year March, 1928, and March, 1929. Decreases marked *.

Districts	1927-28	1928-1929	Decrease or Increase
	$ cts.	$ cts.	$ cts.
Halifax	587,346 23	632,003 54	44,657 31
Saint John	655,234 07	553,686 39	* 101,547 68
Quebec	1,468,963 55	1,266,867 53	* 202,096 02
Montreal	17,374,963 65	18,362,700 58	987,736 93
Ottawa	2,648,491 97	2,400,158 98	* 248,332 99
Kingston	348,864 99	419,139 82	70,274 83
Belleville	268,417 98	336,673 81	68,255 83
Toronto	13,320,570 78	16,404,561 58	3,083,990 80
Hamilton	3,944,635 37	4,713,611 27	768,975 90
London	4,941,037 96	4,180,823 06	* 760,214 90
Fort William	360,827 40	427,929 44	67,102 04
Winnipeg	3,141,122 79	3,272,605 86	131,483 07
Regina	708,543 71	633,833 04	* 74,710 67
Saskatoon		205,243 41	205,243 41
Prince Albert	66,530 89	55,417 45	* 11,113 44
Calgary	1,273,786 20	1,023,768 00	* 250,018 20
Edmonton		381,838 01	381,838 01
Vancouver	5,440,359 28	4,123,202 94	* 1,317,156 34
Yukon	21,350 57	28,233 05	6,882 48
Total	56,571,047 39	59,422,297 76	2,851,250 37

HERE AND THERE

Old books of instructions to Customs officers, issued when the Department was very young, occasionally find their way to the *Editor's* desk. The contents of these sometimes tattered and torn remnants of bygone days, couched in quaint language, are always of interest. L. H. Webber, of the staff at St. Stephen, N.B., sent in a well-preserved copy of a little pamphlet entitled "Instructions for Out-Door Customs Officers," bearing the stamp of the Department, May 6, 1870. It has the name on the outside cover of H. Webber, many years ago Collector at St. Stephen. This little book of instructions, which apparently was intended to be carried in the pocket of an officer, states "they are issued to you for your guidance as to your general conduct and to assist you in the performance of your duties." Officers are invited to remember that their position in the service will depend as much on their perfect acquaintance with all branches of their duty, and the zealous performance of them, as on their general good conduct. They are told to read over frequently and duly observe the instructions, and "faithfully and diligently conduct themselves," being warned that they will be called upon to make good any loss sustained by the revenue through their negligence or misconduct.

Among the quaint instructions is one calling upon officers to reside within two miles of the Customs House, and whenever change of residence took place the Collector was to be acquainted therewith in writing. A rather stern note is to be found in the blunt reminder that the Department "will punish any officer who forwards an application for sick leave without sufficient cause, or transmits a certificate incorrect or exaggerated in its statement of illness."

Conduct and attention to duty are strongly stressed in these old instructions. For instance: "Sobriety is strictly enjoined and all games whatever are prohibited when on duty." An unusual paragraph runs: "You are not to allow tippling in the warehouses or vaults by revenue officers or others, and if you be found guilty of drunkenness while on duty, you shall be dismissed."

In concluding this brief summary of the old book of instructions, attention may be drawn to one paragraph which, with the others alluded to, holds good to-day as it did sixty years ago. It reads:—

> You are to pay due respect and obedience to your superior officers, and to behave with civility to all persons with whom you may be officially concerned. Every neglect of duty on your part will be recorded and brought before the Department, whenever your case may be considered for promotion or otherwise.

Many people hold the opinion that the existence of a civil servant is the safest in the world, but life in some portions of the service has not been unattended with danger. Even in our own Customs-Excise Preventive Service dangerous situations have to be faced sometimes, and the Excise records in England contain a long list of officers injured or killed in days of old, by smugglers.

A curious case recorded, is one in which an interfering officer was carried off in a sack by indignant contrabandists. The signal for the crowd to collect and deal with the officials who were endeavouring to prevent a running of smuggled goods was usually given by blowing horns, firing rifles, or even ringing church bells. The last of these methods was not at all uncommon in Scotland, and the curate of Mull, being remonstrated with by the Government of the day for allowing his bells to be used in this manner, pleaded that it was an ancient privilege and custom which he could not prevent.

The *Editor* recently came across a book by an English author which dealt with *Humour in the Civil Service*. A story therein of interest to members of the Income Tax division of the Department is that of a spinster lady of the Mid-Victorian period who, when requested to call at the office regarding her claim for repayment of income tax, wrote: "Miss X. presents her compliments to Mr. Y. and wishes to inform him that she is a single lady and is not in the habit of calling upon gentlemen at their office under any circumstances whatsoever."

Mr. David Sim, Private Secretary to Hon. W. D. Euler, Minister of National Revenue. Mr. Sim is a native of Glasgow, Scotland, and is in his thirtieth year. He came to Canada in 1911 with his parents, locating in Berlin, Ontario, now Kitchener. Mr. Sim saw active service overseas in the World War, enlisting with the 118th Battalion. He served in France and was wounded in action at Passchendale on November 6th, 1917. On returning to Canada Mr. Sim joined the staff of the Bank of Nova Scotia, and in 1925 he entered the employ of the Waterloo Trusts and Savings Company, becoming Assistant Secretary. Before coming to Ottawa in April, 1927, as Private Secretary to Hon. Mr. Euler, Mr. Sim was actively engaged in community and service work in Kitchener, and was Captain and Adjutant of the North Waterloo Regiment.

CUSTOMS AIR HARBOUR

Collectors are advised that the Department of National Defence, with the concurrence of the Department of National Revenue, has authorized the establishment of a Public Customs Air Harbour at St. Hubert at the Port of Montreal, Quebec, which is an Air Port, under the proprietorship of the Department of National Defence, the Customs Air Harbour to be used by day and night.

THE FAMILY ALBUM

Charles E. Leatch has been promoted to the position of Surveyor, port of Toronto, effective October 1, 1928. Mr. Leatch was Acting Surveyor from March 19, 1928, the date of the retirement of the former Surveyor, Robert Holmes. Previous to his promotion Mr. Leatch was Customs Express and Postal Superintendent at Toronto.

Mr. Leatch entered the Customs service at Toronto in October, 1900, and after serving in the manifest office, Postal Parcels branch, and as cashier, Long Room, was promoted to be senior clerk on June 1, 1912. He was promoted to the position of Customs Express and Postal Superintendent on April 1, 1919. Mr. Leatch was born in Port Perry, Ontario, in 1875.

Charles E. Leatch, promoted recently to the position of Surveyor, Customs-Excise Divisions, at Toronto, Ontario.

BRAVING THE DANGERS OF THE DEEP

Customs Cruisers do Good Work in Winter Gales

REFERENCE was made in a recent number of the Review to the dangers and discomforts encountered by the officers and crews of the Customs cruisers and patrol boats when winter gales sweep the Atlantic seaboard. The accompanying illustration shows the Customs cruiser *Margaret* coming into the port of Halifax "iced up" after patrol work in the teeth of a northerly gale. The forward deck is a mass of ice and snow, and the gun cover is sheathed in frozen spray. The work of the cruisers is carried on in all weathers. Captain Hubert Coffin has returned to the *Margaret* as Master.

A Friend in Need

The Customs cruiser *Constance*, Captain William Williams, Master, has once more rendered assistance to a vessel in distress.

On March 10, 1929, in a heavy gale off Halifax, she succeeded in bringing safely to port the United States four-masted schooner *Theoline*, bound from Saint John for Halifax. The *Theoline* was towed from anchorage off Head Rock Shoals to Halifax harbour.

Harassed by adverse gales and heavy seas the *Theoline* arrived at her anchorage and was unable to proceed into the harbour. The *Constance*, passing by on patrol, was hailed and assistance asked to bring the vessel to port. On the first attempt the tow line parted, and on the second, which was successful, the mast-light on the *Constance* was damaged in contact with one of the schooner's spars.

This is the third time during the past month that the *Constance*, under the command of Captain Williams, has given assistance to vessels off the Nova Scotian coast. The other occasions were when she towed the ferry passenger steamer *Robert L. Cann* clear of ice in the Straits of Canso, and when she pulled the four-masted schooner *Cutty Sark* clear of the dangerous Sambro ledges and towed her to Halifax recently.

This illustration shows the Customs cruiser *Vigilant* covered with ice, at her dock in Halifax after patrolling the coast in a March gale. Standing on the deck, from left to right are: Captain R. F. Coffin, Master of the *Vigilant*; S. Bechervaise, first officer, and J. Cooper, second officer.

February Seizures

Seizures reported by the Customs-Excise Preventive Service for February, 1929, were 203, made up of 121 Customs and 82 Excise. By provinces they were:—

Nova Scotia, Customs 44, Excise 3; New Brunswick, Customs 9, Excise 1; Prince Edward Island, Customs 4, Excise 3; Quebec, Customs 4, Excise 38; Ontario, Customs 37, Excise 6; Headquarters (Ottawa) district, Customs 4, Excise nil; Manitoba, Customs 7, Excise 13; Saskatchewan, Customs 5, Excise 14; Alberta, Customs nil; Excise 2; British Columbia, Customs 7, Excise 2.

The Customs cruiser *Margaret* entering the harbour of Halifax "iced up" after a mid-winter patrol.

TORONTO'S GOOD RECORD

Large collections made during fiscal year

The Customs-Excise port of Toronto is completing a very successful fiscal year. For the eleven months of 1928-29, ended February 28 last, the collections at the chief port of Toronto were $56,291,880. This was made up as follows:—

Import Duties, $37,845,046; Excise Taxes, $15,793,047; Excise Duties, $2,602,359; Sundry Collections, $51,427. At West Toronto, which is part of the city of Toronto, but for Customs-Excise purposes is an outport, the total collections for the eleven months were $4,367,962. Toronto has done well.

One of the features at Toronto was the substantial increase in the number of packages handled at the Customs Express branch for the eleven months period under review. These totalled 343,133, compared with 317,096, for the corresponding period of the former fiscal year, an increase of 26,037 packages. An Express package may consist of anything ranging from an envelope to a piano or a mass of structural steel. Duty collected at the Customs Express branch to February 28th, 1929, was $4,471,317. For the same period of the former fiscal year duty collections were $4,553,350.

BUILDINGS WHICH STRADDLE THE BOUNDARY

Unique Conditions at Rock Island and Derby Line

UNIQUE is an appropriate word to use in describing the situation at Rock Island, Quebec, and Derby Line, Vermont, as regards the problems it presents to the United States and Canadian Customs.

This uniqueness is at once apparent to one descending from the Quebec Central Railway train at the joint station of Rock Island, Quebec, and Derby Line, Vermont. Although this station is about 30 feet on the Canadian side of the line, as can be verified by a nearby boundary post, it is the only railway station for these two towns situated in different countries.

A factory on the boundary line at Rock Island, Quebec, and Derby Line, Vermont. The boundary post can be seen in the foreground to the right of the chimney. There is a flag pole on the end of each building, where on joint holidays are displayed the flags of both countries. The line runs on an angle from the post to the chimney. The photographs which accompany this article were furnished by L. R. Maclean, special officer at Rock Island.

Adjacent to the station, and placed on either side of the boundary, are the freight sheds marked Rock Island, Quebec, and Derby Line, Vermont, and in the railway yard are United States and Canadian sidings for the loading and unloading of freight. A Canadian Customs office is situated in a portion of the Canadian freight shed to see that the requirements of the Customs laws are complied with. This office, newly completed in November, 1928, now commands the road of approach to the station which makes it much more satisfactory; the old office having been hidden in an obscure place, where the officer on duty could see but little. The office is at present in charge of Officer David Sinclair, who for many years was examining officer on the Rutland Railway New York to Ottawa Pullman car, out of Cantic, Quebec.

Other offices on the Canadian side are the main office in the Post Office building where are stationed N. C. Knight, Sub-Collector and J. F. Paquette, Customs-Excise Clerk. The highway office is under the supervision of L. E. Roberge, senior Customs-Excise Examiner. Officers located at this outport, other than those mentioned, are C. H. Lalonde, L. B. Jenkins and Henri Routhier. The Preventive Service is also represented by L. R. Maclean and H. R. Wilson, Special Enforcement Officers.

Owing to the converging of streets on the United States side of the line there is only one United States Customs office situated on the main street of Derby Line.

A line residence and shop at Rock Island, Quebec, and Derby Line, Vermont. One man who sleeps in such a residence with his bed exactly on the line states that he is a United States citizen because, when sleeping, his feet are in that country and he lands on them when he arises.

Rock Island, Quebec, and Derby Line, Vermont, and the adjacent town of Stanstead, Quebec, are so closely merged as to render it nearly an impossibility for a casual visitor to be aware which town he is in, or the side of the boundary he is on. Locally, therefore, the towns are referred to as the Three Villages, and a fine degree of co-operation is manifested in their public activities.

A situation such as this causes many buildings to "straddle" the line. In addition to several residences the more notable buildings include the Haskel Public Library, where one enters the door in the United States to get to the books kept in Canada. On the second floor of this building is an exceptionally fine, though small, opera house with the stage in

The joint railway station of Rock Island, Quebec, and Derby Line, Vermont. The line post is just to the right of the station, on the edge of the bank.

Canada and the greater part of the auditorium in the United States. There is a creamery plant, where a line post is situated right in the building, behind the boiler. On the last survey of the boundary posts the surveying officer made the notation on his report that this post was "well housed." A rather unfortunate circumstance from the owners' point of view is that the business end of the boiler of this creamery is in Canada, necessitating the paying of duty on the coal consumed in generating steam, the greater part of which is used in the United States. There is also an apartment house, consisting of six apartments, all of which have some portion in both countries. In one case the only part of the apartment in Canada is the kitchen, and the story is told of the necessity for a Canadian holding it to sleep in the kitchen to officially preserve his vote.

Mention may be made of a factory where small tools, taps and dies are made for use in both countries, and for export. They maintain two plants and when occasion demands the sending of material from one of the plants to the other for further treatment a record is kept, and the duty paid on the labour involved on the return of the material. A jewellery store may be seen with a door for each country, and counters where are displayed the goods of each country.

An Express Company has an office on the line making it convenient for the handling of goods from both Canada and the United States.

To anyone conversant with Customs laws and regulations it will be apparent that such conditions require very close harmony of work between the local United States and Canadian officials, and it is pleasing to be able to state that this is manifested. Questions for decision by Customs officials on both sides of the line are sometimes knotty, as no other situation along the frontier is similar.

CONSCIENCE MONEY

Mr. C. S. Walters, Commissioner of Income Tax, acknowledges receipt of a remittance of $2.52 from the London district, marked "Conscience Money."

TIRES AND ACCESSORIES

Collectors at frontier ports have been notified by official Memorandum that representations have been made to the department that during the forthcoming tourist season Canadian automobiles equipped on the rear with trunk racks, fixed or collapsible, may be exported under permit for touring or other purposes and on their return to Canada may be found to be supplied with additional equipment such as trunks and wardrobe cases. In order to ensure the collection of duty on trunks obtained abroad, collectors should instruct officers on the frontier to note on the tourist permit whether or not the car is equipped with a trunk on report outwards.

Collectors at frontier ports are requested to note on the entry forms the serial numbers of automobile tires entered at Customs.

WHERE THE REVENUE IS COUNTED

Glimpse of Activities of Accounts Branch of Department

Editor's Note.—In response to many requests for an informative and comprehensive survey of the activities and responsibilities of the Accounts Branch of the Department, an article has been prepared, of which the following is Part I. The next number of the *Review* will contain the concluding Part II.

As in banking, insurance, and other financial institutions, their Accounting Department is most prominent, so in the Department of National Revenue of Canada, which has a very large annual expenditure, and collects over 75 per cent of the total revenue of the Dominion, the Accounts Branch is one of the most important.

HERBERT V. RORKE, Chief Accountant of National Revenue, Customs and Excise Divisions. He entered the federal Civil Service 38 years ago, and the Customs service 36 years ago, being in the Accounts Branch for 33 years, the last 10 of which as Chief Accountant. This service in the one Department has been uninterrupted save for one year when he was assigned temporarily to the duties of Secretary to the Public Service Commission in 1911-12; and again for four years and two months enlistment during the Great War, three years of which were served at the front with a combatant unit (the 20th Canadian Infantry Battalion) of which he was Commanding Officer. Wounded and twice mentioned in despatches. Lieut. Colonel Rorke, D.S.O., V.D., Legion d'Honneur, had thirty-three years service in the Canadian Active Militia, and is now on the Reserve List.

The function of the Accounts Branch of the Department of National Revenue, as its name implies, is that of administration and control of all revenue and expenditure of the Department, so far as concerns the Customs and Excise divisions.

It is organized on an establishment of four sections, as follows: *Revenue*, *Salaries*, *Seizures*, and *General Expenditure*, each in charge of an accountant, the whole of which, together with some additional features such as auditing of Collectors' bank statements, custody of accounting records, and other independent features, is under general control and supervision of the Chief Accountant.

Before dealing with details of the work of the various sections a few facts concerning the Accounts Branch are given.

The personnel strength of the branch totals 68, including 10 stenographers, and is distributed as follows: Revenue, 8; Salaries, 20; Seizures, 12; General Expenditure, 20; Miscellaneous, 8.

As it may be of interest to visualize in brief the volume of activities within the branch, the following items are given as a current record, for unselected periods:

Average number of letters received daily in the Accounts Branch on incoming mails, 330.

Average number of letters sent out daily from Accounts Branch, 157.

Average number of Departmental official files passed through Accounts Branch daily, 119.

Amount of cash or negotiable paper deposited by Accounts Branch in 1927-28, $866,042.

Total number of cheques issued by the branch: 1927-28, 123,599; 6 months, 1928-29, 66,477.

Total expenditure, 1927-28, $28,561,135; 6 months, 1928-29, $13,440,532.

Total revenue collected, 1927-28, $324,990,295; 6 months, 1928-29, $169,936,062.

REVENUE SECTION

To the Revenue Section is delegated the responsibility of accounting for all Customs and Excise revenue collected throughout the Dominion, which is remitted to the headquarters at Ottawa by Collectors of Customs and Excise either daily, every two days, semi-weekly, or weekly, according to the

volume of gross annual collections of the various ports.

For accounting purposes the unit of establishment is the chief port of which there are approximately 150, representing the cities and larger towns of commercial activity. Subject to each chief port are the lesser towns within its defined geographical survey, which are designated outports; and subject to these again are still smaller places designated collecting stations. These latter remit their collections to the supervising outports, which in turn remit the same, together with their own collections, to the chief ports; and these remit the whole with their own collections to headquarters at Ottawa, where they are checked with the accompanying revenue returns, cash sheets, and entries, and are finally transmitted in a daily departmental revenue statement to the Receiver General for credit to the Consolidated Revenue Fund of Canada.

All repayments and refunds received from various sources are also dealt with in this section, and transmitted to the Receiver General on separate credit statements monthly, fortnightly, or as the circumstances require. For the fiscal year 1927-28 these totalled one quarter of a million dollars.

An account is carried in the books of the Department for each port, outport, and station, to which are posted the collections as received, under the following revenue divisions: Customs Duties; Excise Taxes (which includes Sales Tax); Excise Duties; Sundry Collections; these accounts being balanced monthly and at the close of the fiscal year. The division "Sundry Collections" comprises revenues derived from the following sources: Customs Bonded Warehouse fees, Excise Bonded Factory fees, repayments on account of special or overtime services rendered by departmental employes to individuals or firms, Customs seizures, Excise seizures, proceeds from sale of unclaimed goods, cartage collections, amounts paid for storage of goods in King's warehouses, and casual revenue. The last named includes proceeds from sale of discarded or obsolete equipment and supplies, conscience money, and various other small items.

The revenue section is also charged with preparation of monthly, and annual statements of revenue for use of the Department of Finance, and Auditor General, as well as miscellaneous revenue statements for use of parliament, and the department, as required, including monthly revenue statements appearing in each issue of the *National Revenue Review*.

Growth of Revenue

The following statement sets forth the remarkable growth in the volume of revenue collected by this department, from 1st April, 1921, when the Customs and Excise services were finally amalgamated to form one department:

1921-22, $233,359,133; 1922-23, $279,229,466; 1923-24, $298,748,702; 1924-25, $249,759,098; 1925-26, $287,481,225; 1926-27, $314,504,763; 1927-28, $324,990,295; 1928-29 (6 months), $169,936,062.

Salaries Section

The Salaries Section is responsible for payment of salaries to a personnel of five thousand employees, most of whom are paid twice each month, resulting in the issue of nearly 8,000 cheques per month, representing a monthly expenditure of approximately $612,000. This section includes a group employed on graphotype machines used in preparation of metal stencils for the addressograph machines utilized in writing the cheques; and on bookkeeping machines which are used in preparing in quadruplicate the relative paylists, and other statements. Supplementary to these are the main journals and ledgers, with subsidiary records required for keeping an account for each employee during the year.

Attendance reports received from chief ports and branches of the Department form the basis for payment of monthly salaries, and in addition to these are maintained various registers in which are recorded a mass of details such as dates of temporary employment, and permanent appointment, salary increases, promotions, deaths, retirements, or dismissals; with data re statutory, sick, and special leave which go to form the official history of every person employed in the service of the Department. Particulars relating to abatements from salary on account of superannuation, insurance, and retirement funds, as well as death gratuities and retiring gratuities, adjustment of salaries due to re-organization, re-classification, and general or periodical salary increases, with related work, are also dealt with in this section.

It also furnishes details of salary, overtime payments, and awards re seizures received by Departmental employees during each calendar year, as a basis for the Income Tax division, in assessing taxation. Further, it supplies the Dominion Bureau of Statistics with monthly statements of salaries paid, and detailed statements to publishers of directories for their editions, as well as to other statistical publishing concerns requiring departmental information.

It will thus be seen that this section bristles with many details requiring promptness and accuracy to maintain a contented departmental staff with whose pockets it is in touch.

In the conduct of this there arises a heavy correspondence regarding attendance reports, explanations re salary deductions and adjustments, answering applications and inquiries re leave, and matters pertaining to payment of amounts in the Civil Service Retirement fund, and retiring allowances or gratuities.

Total annual expenditure on account of all Departmental salaries since 1st April, 1921, was:

1921-22, $6,567,486; 1922-23, $6,255,032; 1923-24, $6,414,454; 1924-25, $6,830,208; 1925-26, $6,926,479; 1926-27, $7,079,532; 1927-28, $7,880,144; 1928-29 (6 months), $4,217,707.

RECORD GRAIN CARGO

A port record was broken at Halifax on February 14, 1929, when a Dutch freighter loaded 10,755 tons of grain for Rotterdam and Antwerp, the heaviest cargo ever loaded at Halifax and one of the largest recorded for either the Atlantic or Pacific seaboards of North America.

NEWS AND COMMENT

FREDERICTON, N.B.—The province of New Brunswick received a fair share of motor tourists' travel from the United States in 1928, and is looking forward to another banner year. Returns compiled by Collectors of National Revenue in this province for the calendar year show an increase of over 33 per cent over 1927 in motor travel from over the border.

Permits for tourists' automobiles from the United States issued at Canadian Customs Houses at international boundary points in New Brunswick during the year 1928 for stays of longer periods than 24 hours and less than 60 days total 30,703 for the complete calendar year as compared with 22,971 in 1927.

The returns also show that 10,918 touring parties from the United States entered New Brunswick via the international bridge which spans the St. Croix River between Calais, Maine, and St. Stephen, N.B. This was approximately 35 per cent of the total volume of tourist travel from the United States into this province during the past year, and shows St. Stephen as the principal gateway for tourist travel from the New England states into New Brunswick and the other Maritime Provinces. The figures indicate a striking increase in the growth of United States tourist travel into New Brunswick in 1928 at Richmond Road, which is the location of the new Canadian Customs House, between Houlton, Maine, and Woodstock, N.B., where in the past season 7,086 permits for tourists' automobiles entering Canada for periods exceeding 24 hours and not over 60 days were issued, as compared with 4,360 for 1927, an increase of more than 62 per cent. Centreville, Andover, Edmundston and Grand Falls similarly all show large increases.

WALKERVILLE, ONT.—Arthur C. Teno, Acting Sub-Collector of National Revenue at Walkerville, died suddenly on January 28, 1929, at the age of 44 years. Mr. Teno had been connected with the Customs Department at Walkerville for eighteen years and for some time held the position of chief clerk. Upon the retirement of Mr. John Bailey recently Mr. Teno acted as Sub-Collector.

Deceased was born in Tecumseh, Ont., and spent his entire life in the Border Cities. He is survived by his widow, five sons and one daughter. The honorary pallbearers at the funeral were members of the Customs staff: A. H. Dalziel, John Bailey, Fred Weir, W. B. Ritchie, P. J. Neven and J. A. Heydon.

GRAND FORKS, B.C.—The death has occurred of Angus Cameron, for 24 years Sub-Collector at Cascade City. Born near Toronto 68 years ago, deceased spent most of his younger days in Manitoba, and came to British Columbia in the late eighties. The following appreciation of the late Mr. Cameron appeared in the *Grand Forks Gazette*:—

> In the passing of Mr. Cameron the Boundary district lost one of its real pioneers, as well as one of the sanest and most persistent advocates of the potential mineral resources of this part of British Columbia. Forty years a resident in the district, actively engaged in mining at Greenwood in the early days, postmaster at Cascade, and for nearly a quarter of a century collector of Customs, few men in this part of the province enjoyed a wider circle of friends, and fewer still won and retained the degree of esteem that was the privilege of the deceased.

HALIFAX, N.S. On the occasion of his retirement from the Customs-Excise Service, William Gleeson, Surveyor of this port, was presented with a purse of gold and a case of pipes on behalf of the staff. The presentation was made by W. C. Acker, Collector, who expressed the regrets of the staff at the retirement of Mr. Gleeson. A. M. O'Brien read the address which accompanied the presentation, signed on behalf of the staff by R. J. Saxton, H. S. Heister, and A. E. Caldwell.

MONTREAL.—During the month of February, 1929, 46 aeroplanes reported at the Customs Air Harbour, St. Hubert, Quebec. This number was made up of 8 Canadian aeroplanes inwards and 10 outwards; 14 foreign aeroplanes inwards and 14 outwards. Pieces of baggage examined numbered 15, and the number of mail bags inwards was 409. Total passengers reported numbered 29, made up of 20 outwards and 9 inwards.

Export entries at Montreal from April 1, 1928, to January 31, 1929, were 66,400, an increase over the corresponding period of the fiscal year 1927-28 of 11,500. In transit en-

tries were 5,017, compared with 4,359 for the entire fiscal year 1927-28.

Hamilton, Ont.—Another "get together" function took place on February the 28th, 1929, when the staff of the Toronto Income Tax office entertained their confreres of the Hamilton office, at dinner. Messrs. Callaway, Shepherd and Nicholson of Hamilton and Messrs. Paterson and Graham of Toronto, gave short addresses, stressing the increased co-operation between the two offices since the first of these social functions. An effort is to be made to include London in the next gathering.

The friendly rivalry between the two staffs was evinced in a bowling match. Hamilton won five out of nine games, redeeming their defeat by Toronto a month ago.

A picnic, to include the Hamilton, Toronto and London staffs, is being arranged later on.

Toronto.—During the eleven months of the fiscal year 1928-29, ended February, the number of parcels handled at the Customs Postal Branch, Toronto, was 382,551, compared with 302,187 for the corresponding period of the previous fiscal year. Duty collected was $990,894, as against $917,894 for the same period in 1927-28. Increase in parcels was 80,364, and in duty collected $73,000.

Lethbridge, Alta.—The Customs-Excise port of Lethbridge has jurisdiction over an area of more than 12,750 square miles, with the whole of the 185 mile Alberta-Montana border in this "little empire." The district stretches across the south of the Province of Alberta, north to the Lethbridge-Weyburn branch of the Canadian Pacific Railway, and from Stirling, northerly through Lethbridge, thence to Aldersyde, and from the latter point west to the Rocky Mountains.

There are five outports of Aden, Blairmore, Cardston, Coutts and Macleod, with preventive stations at Carway and Wild Horse, all on the Alberta-Montana border, and with Waterton Lakes National Park, a summer-time preventive station.

At the Lethbridge port there is a staff of six, while the outports and preventive stations are manned as required. In the summer, especially, there is a heavy and increasing automobile tourist traffic through the border ports, those at Coutts and Carway being very busy each year. Carway is a new preventive station established about three years ago to care for the tourist traffic between Waterton Lakes National Park in Alberta and Glacier National Park in Montana. During the past year gravelled highways have been built connecting these two parks, resulting in doubling the number of tourist cars cleared. A gravelled highway through Coutts will be completed early in 1929, and may be expected to increase the tourist traffic through that port very considerably. Business through the port of Lethbridge is steadily increasing.

NEW REGULATIONS

Collectors of National Revenue have been advised by official Memorandum of regulations, established by Order in Council of 13th March, 1929.

Memorandum No. 233-B is cancelled, as also is section 5 of Memorandum No. 88.

The regulations are:—1. (a) Musical instruments, the property of companies of musicians entering Canada for the purpose of giving public concerts, may be admitted after report on Form E-29A, upon the collector being furnished with a cash deposit in a sum equivalent to the duty and taxes payable thereon, the deposit to be subject to refund if the articles be identified and exported at the customs port where reported inwards, or at another port, within six months from the time of entry; Provided the articles be produced and their identity attested to before a Canadian customs officer at the place of export or before a customs officer justice of the peace or notary public at a place outside of Canada.

(b) Any collector of customs may permit any musical instrument to be imported and used on not more than two occasions within the limits of his own port under such precautions or provisions as he may consider necessary to secure the due exportation thereof immediately after such use, but no instrument or instruments so admitted shall be allowed to be moved to any other port without the collection of duty and sales tax properly payable thereon.

2. Motion and still picture projection apparatus or slides and films therefor, the property of persons or firms non-resident in Canada, to be used in gratuitous exhibitions may be admitted as provided in subsection (a) of section 1 hereof.

3. Sound motion picture and motion picture camera outfits for taking sound motion or motion pictures of Canadian landscapes or industrial or other activities may be admitted as hereinbefore provided in subsection (a) of section 1 hereof.

DEPARTMENTAL RULINGS

Commercial Time Stamps, per illustration, manufactured by the Commercial Utility Manufacturing Company, New York, N.Y. Tariff item 368.

Pressed Steel Pallets, which are placed at the bottom of the mould of a concrete block machine and removed and laid aside with the concrete block, one being required for each block made. Tariff item 454.

Ross Motor Lumber Carrier, a motor truck designed to carry its own load underneath the frame of the truck, used chiefly for carrying lumber. Tariff item 438b.

Leitelt Electric Power Transfer Car, a railway motor car for transferring kiln loads of lumber at an industrial plant. Tariff item 438.

Leitelt Lumber Lift, a machine for raising a complete kiln load of lumber gradually as the boards are fed to a planer. Tariff item 453.

Lightnin' Tacker, a hand tool designed for driving double pointed tacks or staples for securing address cards to packing cases or for other purposes. Tariff item 454a.

The following gasoline and kerosene engines marine type, are held to be of a class or kind made in Canada, and such engines are, therefore, not entitled to entry under tariff item 470:—

"All engines over 800 R.P.M. propeller shaft speed, up to and including engines developing 85 H.P. at 1200 R.P.M. propeller shaft speed.

"All engines up to a propeller shaft speed of 800 R.P.M. inclusive, up to 175 H.P. inclusive, including engines with speed reduction gears built in or attached, or specially manufactured for the attachment of speed reduction gears, with a propeller shaft speed up to and including 800 R.P.M. and up to 175 H.P. (in effect 12th February, 1929)."

Poloris Dental Poultices, per samples, manufactured by the Poloris Co. Inc., New York, and composed of different drugs or herbs in dry form, stitched into a small cotton pouch or bag. Tariff item 220a.

Strawberry Plants. Tariff item 82.

Small Onions, known as Dutch Sets, for planting purposes. Tariff item 87a.

Acmol Anti-Freeze, per sample, from the Acmol Oil Corporation, Chicago, Ill. Tariff item 220b.

Linenwhite Laundry Paddles, per sample, manufactured by A. E. Spencer Products Corporation, Buffalo, N.Y., and consisting of a bluing compound deposited on a wooden paddle. Tariff item 246.

Iodized Block Salt, containing added Potassium Iodide. Item 220a.

"Air Stop", per sample, sold by W. S. Hill Manufacturing Co., Des Moines, Iowa, and, after being mixed with water, used in inner tubes of automobile tires for the purpose of sealing punctures. Tariff item 220a.

Inkflit Erasing Paste, per sample, manufactured by Messrs. Blaird & Co., Dalton-in-Furness, England. Tariff item 220a when in paste form.

"EfeDroN Hart Nasal Jelly," per sample, manufactured by the Hart Drug Corporation, Miami, Florida. Tariff item 220b.

Printed Examination Booklets or Pamphlets containing pages designed to be written or drawn upon. Tariff item 181.

Combination Phonographs and Radios. Tariff item 597.

Herrings in brine covered by tariff item 116. Weight of the brine to be included with the weight of the herrings for duty purposes.

Advertising Matches of Paper. Tariff item 199.

Saddle Cloths, consisting of pieces of felt cut to the shape of a riding saddle and used on a horse's back under the saddle. Tariff item 612.

Business Cards printed on thin pieces of wood veneer. Tariff item 506.

Grave or Lot Markers made of Terra Cotta or Earthenware. Tariff item 288.

Philo Burt Spinal Appliance, per descriptive illustration, manufactured by the Philo Burt Manufacturing Co., Jamestown, New York. Tariff item 236.

Half-tone Printing Plates. Tariff item 431.

THE LETTER BAG

Tourists Permits

As the tourist season is about to open, the following letter from an officer in New Brunswick, under the nom de plume of *Border Port,* is of timely interest. The letter reads in part:—

May I extend congratulations to the *Review* and assure you that each month we eagerly await its arrival. The *Letter Bag* and its contents are always of interest and I would like to add my contribution and derive from its reply some information for future guidance in connection with tourists and the six month permit question.

Referring to Memorandum No. 2 Revised; Section 3 and Section 2, Sub-Section (b): What procedure is correct when a tourist who has obtained a 60-day permit desires to have it extended by another port for the six month period?

Section 3 deals with the tourist who at the frontier port of arrival desires the six month permit, and Sub-Section (b) of Section 2 states that a tourist who is already in receipt of our 60-day permit and who desires to stay six months may present his permit to any Collector or Sub-Collector and be granted a permit for a period not exceeding six months from the original date of entry of the vehicle into Canada.

Should the Collector or Sub-Collector of the port where the tourist applies for his extension of our permit extend the original permit by notation on the reverse side, and by taking a bond, which he will hold until the exportation of the car, and then return our permit to the tourist to be surrendered by him at the frontier port of exit If this is done, the office of origin of the permit should be advised, so that the car would not be reported as outstanding at the expiration of 60 days; then, when this permit is cancelled at some other port than the one where the original permit was issued, our copy is returned to us and we have to write the port where bond was taken advising them of the exportation of the car or else the bond remains uncancelled. Should the notation on the reverse of the permit, regarding bond having been taken, be overlooked by the original port when filing upon receipt from the port of export, the bond would remain outstanding indefinitely, or at least until attention was called to the matter by the bonding port or by the owner of the car. When calling our attention to things of this nature the writer invariably gives the date of the exportation of the car rather than the date of its entry, and we cannot trace a car by date of exportation. This all entails extra work upon an already busy port, and tends to create confusion in respect to this matter.

May Sub-Section (b) of Section No. 2 be interpreted to mean that when a tourist presents himself to a Collector or Sub-Collector at a port other than the port of entry, and asks for the six-month bond, that he surrender the original permit which is cancelled by that port by a notation on the reverse side as to the fact that bond has been taken, and this permit then returned to us, thus closing our records in respect to this car? The Collector or Sub-Collector at the bonding port could then issue their own permit, dating same from the original date of entry of the car through the frontier port, and give this to the tourist, so that when he crossed the border the permit would be properly cancelled and returned to them direct, thus cancelling their bond and eliminating all overlapping and chance for error. This method might, in a few cases where a tourist entering Canada through this port or some other frontier port secures another permit at another frontier port or inland port, result in duplication of record in regard to the number of tourists entering Canada for the season, but this would only make a few more tourists in the statistics report. If you care to insert this in the *Letter Bag* I shall be pleased to receive some information on the points raised, which I think are of general interest.

Editor's Note.—Letters of this kind are welcomed. The proper procedure to be adopted by Collectors at interior ports when application is made by a tourist holding an E-50 Permit for 60 days for an extension beyond a total of 90 days, is to require

compliance with the provisions of subsection B of section 2 of Memorandum No. 2 Revised.

A careful reading of that subsection will make it apparent that endorsation of the permit was not contemplated, and it does not make any provision therefor. On the contrary it is stipulated that the tourist must present his permit, and later on it is stated he may "be granted a permit". This direction is to be interpreted, as suggested by the correspondent, as requiring the surrender of the original permit for cancellation, and the issuance of a new permit under bond. In order to make this point quite clear, when Memorandum No. 2 is again revised, the words "for cancellation" will be inserted between the words "same" and "to" on the third line of subsection B.

The issuance of two permits to one tourist will only slightly affect the statistical records. The ratio of 6 months permits to 60- day permits is 1 to 945.

THE QUESTION BOX

The following questions were asked in the March number:—

(1) What is the proper tariff classification of printed and bound cable code books containing blank sheets on which additional code words may be added?

(2) May a B1 entry, received by mail, the oath of which has been sworn to before a notary public or a Justice of the Peace, be accepted under section 132 of the Customs Act?

(3) A United States citizen residing in Canada wishes to import for a period of six months a mare for breeding purposes. What papers are required and what instructions cover such cases?

(4) Where can a list be obtained of Deputy Ministers of Inland Revenue from Confederation to the time of merging that department with the Customs?

The answers are:—

(1) Non-advertising printed and bound code books, when containing pages designed to be written or drawn upon, are dutiable under tariff item 181.

(2) Where entries are required on Form B1 in respect of dutiable goods imported into Canada, the oath thereon is required under Section 132 of the Customs Act to be taken before a Collector of Customs.

(3) If the officer who submitted this question will write the Department, giving full particulars, an answer will be sent to him. A full explanation of the various contingencies would take up more space than the *Question Box* affords.

(4) This question called for a search of the records of the Department of the Secretary of State and of the old Department of Inland Revenue. The answer is:—

Thomas Worthington, Commissioner of Inland Revenue from 1st July, 1870. Superannuated from 1st May, 1871.

Alfred Brunel, Commissioner of Inland Revenue from 5th May, 1871. Commissioner of Standards (in addition) from 1st June, 1876. Superannuated from 1st January, 1883.

Edward Miall, Commissioner of Inland Revenue and Commissioner of Standards from 1st January, 1883. Superannuated from 1st June, 1901.

William John Gerald, Deputy Minister of Inland Revenue from 6th June, 1901. Superannuated from 1st October, 1912.

William Himsworth, Deputy Minister of Inland Revenue from 1st October, 1912. Superannuated from 1st October, 1914.

Joseph Ulric Vincent, Deputy Minister of Inland Revenue from 1st October, 1914. Retired from 1st June, 1918.

These questions will be dealt with in the May number:—

(1) What is the interpretation of Sentence 3, Memorandum No. 2 Revised, which reads:—

> When parties are known to the Customs officers, they may be allowed to cross the frontier with their motor or other vehicles and return within one week, subject only to the usual report, search, examination and inspection.

Does this mean that persons when known, may be allowed to cross the border without making out a C.12 Amended, or C.12 Special Permit?

(2) Is it against regulations for a Collector of Customs and Excise to accept a Power of Attorney (Form E4½) issued by a Canadian importer to a person who is not a British subject, for the purpose of acting on behalf of the importer in the matter of passing Customs Import Duty Entries, and the transaction of all business he may have with the Collector of the port?

(3) What classes of officers are entitled to remuneration for overtime work?

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

FEBRUARY—MARCH

ADDITIONS

Nova Scotia

Canso (Sherbrooke): C. R. Cameron, Acting Sub-Collector of Customs and Excise, Limited Service.

Quebec

Quebec: Georges Blais, Customs Excise Clerk.
St. Johns (Noyan): S. R. Blandford, O.A.S., Customs Excise Examiner, Grade 1 Outport.
Sutton (Highwater): L. P. Brouillette, Customs Excise Examiner.

Ontario

Toronto: F. C. Waters, Office Boy.

Manitoba

Winnipeg: John Moroz, Customs Truckman.

British Columbia

Vancouver: A. C. H. Squires, Clerk, Grade 1.
Victoria (Kyuquot): Henry Mahony, Customs Excise Enforcement Officer.

Preventive Service

Captain A. E. Michaud, Master, Customs Patrol Boat "Whippet"; H. W. Reddington, Stenographer, Grade 2.

Inspection

Albert Allaire, D. F. Ballantyne, J. F. Halloran, David C. Smith, Assistant Inspectors of Customs and Excise (Sales Tax Auditors).

DEDUCTIONS

Nova Scotia

Amherst (Northport): J. O. Black, Sub-collector of Customs and Excise, Limited Service.
(Oxford): Mrs. A. E. Blair, Sub-Collector of Customs and Excise, Limited Service.
(Pugwash): J. V. Clark, Sub-Collector of Customs and Excise, Limited Service.

Antigonish (Cape George): J. F. F. Ballantyne, Customs Excise Enforcement Officer.

Baddeck (Aspey Bay): John Larusic, Customs Excise Enforcement Officer.
(Ingonish): J. J. Doucette, Customs Excise Enforcement Officer.

Kentville (Halls Harbour): Maxim Parker, Customs Excise Enforcement Officer.
(Harbourville): D. B. Parker, Customs Excise Enforcement Officer.
(Kingsport): S. H. Lomer, Sub-Collector of Customs and Excise Limited Service.

Lunenburg (West Dublin): J. N. Mosher, Customs Excise Enforcement Officer.

North Sydney (East Bay): D. J. McGillivray, Customs Excise Enforcement Officer.

Pictou (River John): C. T. Gammon, Sub-Collector of Customs and Excise, Limited Service.
(Tatamagouche): H. V. Cassidy, Sub-Collector of Customs and Excise, Limited Service.

Port Hood (Cheticamp): W. E. Cormier, Sub-Collector of Customs and Excise, Limited Service.

Weymouth (Belliveau's Cove): E. E. Theriault, Sub-collector of Customs and Excise, Limited Service.

Windsor (Noel): Mrs. Newton Dill, Customs Excise Enforcement Officer.

Prince Edward Island

Charlottetown (Murray River): M. M. McLeod, Customs Excise Enforcement Officer.
(Victoria): Neil Waddell, Sub-Collector of Customs and Excise, Limited Service.

New Brunswick

Bathurst (Little Shippegan): M. G. Wilson, Customs Excise Enforcement Officer.

St. Andrews (Grand Harbour): D. I. W. McLaughlin, Customs Excise Enforcement Officer.

Quebec

Quebec: J. M. A. Bouchard, Customs Excise Examiner; Michael Dooley, Messenger; J. P. A. Drolet, Customs Excise Clerk; L. N. Valleraud, Customs Excise Account Clerk, Grade 5.
(Seven Islands): E. Bourgeois, Customs Excise Enforcement Officer.

Sherbrooke: C. E. LeRoyer, Customs Excise Clerk.

Ontario

Cobourg: J. H. Davidson, Customs Excise Examiner.

Fort Frances: L. C. Dalgety, Customs Excise Examiner.

Hamilton: R. W. Dumbrille, Senior Customs Excise Clerk.
(Burlington): J. B. Richardson, Sub-Collector of Customs and Excise, Grade 1.
(Dundas): Wm. Lawson, Customs Excise Examiner.

Lindsay: F. A. Broom, Customs Excise Examiner.
Midland: A. E. Martin, Customs Excise Examiner.
Ottawa (Almonte): W. C. Pollock, Sub-Collector of Customs and Excise, Limited Service.
Paris (St. George): R. Cornell, Sub-Collector of Customs and Excise, Limited Service.
Picton (Wellington): James McDonald, Sub-Collector of Customs and Excise, Limited Service.
Sault Ste. Marie (Manitowaning): R. M. Beatty, Customs Excise Enforcement Officer.

SIMCOE (Port Rowan): C. S. Buck, Customs Excise Enforcement Officer.
TORONTO: H. A. Holmes, Clerk, Grade 2.
(Newmarket): N. H. Sproule, Sub-Collector of Customs and Excise, Grade 1.
WINDSOR: L. J. Lafferty, Customs Excise Clerk.
(Walkerville): L. A. Tucker, Customs Excise Clerk.

MANITOBA

BRANDON (Boissevain): Benjamin Hill, Sub-Collector of Customs and Excise, Limited Service.

SASKATCHEWAN

PRINCE ALBERT (Rosthern): E. St. G Hodson, Sub-Collector of Customs and Excise, Limited Service.

ALBERTA

EDMONTON (Vermillion): W. E. Sutton, Sub-Collector of Customs and Excise, Limited Service.
LETHBRIDGE (Coutts): F. M. Low, Customs Excise Examiner.

BRITISH COLUMBIA

NEW WESTMINSTER (Steveston): J. E. Murchison, Sub-Collector of Customs and Excise, Limited Service.
VANCOUVER: J. P. Horwood, Messenger.

PREVENTIVE SERVICE

Captain H. A. Ormiston, Night Master, Customs Harbour Boat "Imperator."

INSPECTION

A. C. Allman, G. J. Chamberlain, Assistant Inspectors of Customs and Excise (Sales Tax Auditors).

ADMINISTRATIVE

W. Armstrong, Superintendent of Methylation.

PROMOTIONS

QUEBEC

MONTREAL: Wm. Patterson, from Customs Express and Postal Cashier to Customs Appraiser.

ONTARIO

BELLEVILLE: J. K. Williams, from Customs Excise Examiner to Special Exciseman, Grade 1.
HAMILTON: German Dean, from Express and Postal Computing Clerk to Senior Customs Excise Clerk.
OTTAWA: M. R. Moffat, from Customs Excise Clerk to Express and Postal Computing Clerk.
TORONTO: A. J. Buck, from Customs Express and Postal Cashier to Senior Customs Excise Clerk; W. H. James, from Customs Excise Clerk to Express and Postal Computing Clerk; R. A. Ritchie, from Watchman to Customs Truckman.

MANITOBA

GRETNA: P. W. McNab, from Customs Excise Examiner to Collector of Customs and Excise, Grade 1.

SASKATCHEWAN

REGINA: J. W. Burrow, from Express and Postal Computing Clerk to Customs Excise Cashier.

BRITISH COLUMBIA

VANCOUVER: R. Adam, Jr., from Clerk, Grade 1, to Customs Excise Clerk; C. L. Carless, from Customs Guard to Customs Excise Examiner; T. H. Steele, from Customs Guard to Customs Excise Clerk.

INSPECTION

C. M. Ingall, from Special Inspector of Customs and Excise to Superintendent of Excise Tax Collections; J. L. Wilkie, from Special Inspector of Customs and Excise to Chief Excise Tax Auditor.

ADMINISTRATIVE

P. Barbary, from Clerk, Grade 2, to Clerk Grade 3; E. Barrette, E. Bedard, A. M. Belleau, from Clerks, Grade 3, to Clerks, Grade 4; P. E. S. Brodeur, from Head Clerk to Chief Clerk; A. G. W. Duncan, A. J. Gibbard, from Clerks, Grade 3, to Clerks, Grade 4; A. McCullough, from Principal File Clerk to Head Clerk; W. A. Matheson, E. H. Robins, from Clerks, Grade 3 to Clerks, Grade 4; J. A. Ross, from Departmental Accountant, Grade 4, to Departmental Accountant, Grade 5; Eucher Roy, from Clerk, Grade 3, to Excise Statistical Checker; W. C. Smart, W. E. Tuck, from Clerks, Grade 3, to Clerks, Grade 4.

TRANSFERS

D. J. Jewhurst, from Customs Excise Examiner, Windsor, to Customs Excise Examiner, Walkerville, Ont.
W. J. Kirk, from Customs Excise Clerk, Toronto, Ont., to Customs Excise Examiner, Sault Ste. Marie, Ont.
Fergus McRae, from Sub-Collector of Customs and Excise, Grade 1, Alexandria, Ont., to Customs Excise Examiner, Ottawa, Ont.
A. Nelson, from Sub-Collector of Customs and Excise, Limited Service, Moosomin, Sask., to Customs Excise Enforcement Officer, Elmore, Sask.
H. A. Quesnel, from Customs Excise Clerk, Grand Mere, Que., to Customs Excise Examiner, Montreal, Que.
H. Wrigley, from Customs Excise Clerk, Windsor, Ont., to Customs Excise Clerk, Walkerville, Ont.

PROMOTIONS AND TRANSFERS

J. M. Cartier, from Sub-Collector of Customs and Excise, Limited Service, Beauceville, Que., to Customs Excise Clerk, Montreal, Que.
A. T. Howard, from Sub-Collector of Customs and Excise, Grade 1 Outport, Orangeville, Ont., to Assistant Customs Appraiser, Toronto, Ont.
J. C. McCorquodale, from Sub-Collector of Customs Excise, Limited Service, Morden, Man., to Customs Excise Examiner, Winnipeg, Man.
L. E. Racicot, from Sub-Collector of Customs and Excise, Limited Service, Ville Marie, Que., to Customs Excise Examiner, Montreal, Que.
S. P. Seed, from Senior Fruit and Vegetable Inspector, Department of Agriculture, to Assistant Customs Appraiser, Toronto, Ont.
H. D. Wemp, from Sub-Collector of Customs and Excise, Limited Service, Bath, Ont., to Customs Excise Examiner, Kingston, Ont.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF MARCH, 1928 AND 1929

	1928	1929	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	16,957,857 28	18,405,077 14		
Less Refunds and Drawbacks	2,315,476 40	200,388 88		
Net	14,642,380 88	18,204,688 26		3,562,307 38
Excise Taxes	6,284,569 45	5,465,712 05		
Less Refunds and Drawbacks	146,254 05	66,688 66		
Net	6,138,315 40	5,399,023 39	739,292 01	
Excise Duties	5,115,662 58	4,457,951 21		
Less Refunds and Drawbacks	54,508 72	63,190 99		
Net	5,061,153 86	4,394,760 22	666,393 64	
Sundry Collections	111,216 47	137,173 82		
Less Refunds and Drawbacks	52 29	Nil		
Net	111,164 18	137,173 82		26,009 64
Net Totals	25,953,014 32	28,135,645 69	1,405,685 65	3,588,317 02
Net Increase				2,182,631 37

TOTALS FOR TWELVE MONTHS

—	1927-28	1928-29	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	169,579,976 98	197,198,327 92		
Less Refunds and Drawbacks	14,946,141 11	12,714,503 07		
Net	154,633,835 87	184,483,824 85		29,849,988 98
Excise Taxes	90,619,745 86	81,039,343 34		
Less Refunds and Drawbacks	1,439,153 64	1,006,883 42		
Net	89,180,592 22	80,032,459 92	9,148,132 30	
Excise Duties	57,569,542 84	63,727,882 59		
Less Refunds and Drawbacks	661,187 91	675,149 52		
Net	56,908,354 93	63,052,733 07		6,144,378 14
Sundry Collections	1,378,494 37	1,309,071 94		
Less Refunds and Drawbacks	834 48	173 66		
Net	1,377,659 89	1,308,898 28	68,761 61	
Net Totals	302,100,442 91	328,877,916 12	9,216,893 91	35,994,367 12
Net Increase				26,777,473 21

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF MARCH, 1928 AND 1929

—	March 1928	March 1929	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	1,397,284 83	1,260,879 20	136,405 63	

TOTALS FOR TWELVE MONTHS

—	1927-28	1928-29	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	56,571,047 39	59,422,297 76		2,851,250 37

These figures are subject to revision on receipt of remittances from outside districts.

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF MARCH AND THE TWELVE MONTHS ENDED MARCH, 1928 AND 1929

(These figures subject to revision.)

		March, 1928		March, 1929	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			106,974,564		115,822,404
Total Exports (Foreign Produce)			2,172,186		2,756,825
PRINCIPAL ITEMS OF EXPORTS—	Unit				
Wheat	Bush.	18,655,258	24,473,654	21,207,187	23,471,702
Newsprint	Cwt.	4,323,202	13,899,293	4,883,339	14,612,542
Planks and boards	M. ft.	149,807	4,051,620	145,544	4,179,712
Wood pulp	Cwt.	1,822,286	5,102,722	1,299,087	4,014,283
Wheat flour	Brls.	1,141,896	6,677,983	1,412,834	7,303,503
Fish	Cwt.	305,027	2,483,936	279,309	2,524,267
Cheese	Cwt.	20,106	462,621	7,255	190,793
Automobiles and parts	$		2,107,844		6,938,703
Furs	$		3,724,957		3,629,568
Meats	Cwt.	77,356	1,360,556	64,068	1,305,998
Imports, entered for Consumption.—Free goods			39,746,121		43,622,973
Imports entered for Consumption—Dutiable goods			80,671,906		91,333,965
Total Imports entered for Consumption			120,418,027		134,956,938

		Twelve months ended March, 1928		Twelve months ended March, 1929	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			1,228,207,606		1,364,645,806
Total Exports (Foreign Produce)			22,248,691		25,185,968
PRINCIPAL ITEMS OF EXPORTS—	Unit				
Wheat	Bush.	266,902,189	352,117,150	370,459,551	428,524,326
Newsprint	Cwt.	39,417,522	128,507,101	45,264,586	142,343,064
Planks and boards	M. ft.	2,010,623	55,397,621	1,696,310	47,662,849
Wood pulp	Cwt.	17,886,405	47,261,235	16,820,164	44,895,707
Wheat flour	Brls.	9,387,273	59,879,302	11,405,728	65,117,779
Fish	Cwt.	4,150,452	34,546,646	4,953,770	36,152,539
Cheese	Cwt.	1,052,126	21,100,625	1,126,085	25,181,853
Automobiles and parts	$		27,407,635		45,443,596
Furs	$		24,315,244		24,518,944
Meats	Cwt.	1,436,390	24,472,478	1,026,584	19,185,030
Imports entered for Consumption—Free goods			398,906,238		444,695,789
Imports entered for Consumption—Dutiable goods			710,013,570		820,611,422
Total Imports entered for Consumption			1,108,919,808		1,265,307,211

GOOD WILL

OFFICERS of National Revenue brought into contact with the public in the discharge of their duties are invited to remember that, as in any other business or avocation, *good will* is essential. Courteous service and prompt recognition of the rights and interests of others are bound to bring *good will* into being. Courtesy resembles a surf ball at the beach. Everybody likes to pass it along but it needs someone to start it.

Printed by F. A. ACLAND, King's Printer, Ottawa, Canada

The National Revenue Review

Connaught Building, Ottawa, Headquarters of the National Revenue Department

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May, 1929

Vol. II — No. 8

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
THE HONORABLE W. D. EULER, P.C., M.P.

Private Secretary—David Sim.

Commissioner of Customs, R. W. Breadner.
Commissioner of Excise, G. W. Taylor.
Commissioner of Income Tax, C. S. Walters.
Assistant Commissioner of Customs, C. P. Blair.
General Executive Assistant, Wm. Ide.

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R. W. Breadner *(Chairman)*, Commissioner of Customs.
G. W. Taylor, Commissioner of Excise.
C. S. Walters, Commissioner of Income Tax.
C. P. Blair, Assistant Commissioner of Customs.
J. A. Russell, Commissioner of Tariff.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. II **OTTAWA, MAY, 1929** **No. 8**

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

IN THIS ISSUE

Way of Moonshiner Hard
Still seized, arrest made, in lonely cabin

Quebec Abreast of Times
Enlarged elevator will increase exports

Preventive Service Active Year
Summary of results achieved

Toronto Makes Good Showing
Customs-Excise business in 1928-29 heavy

Handling Freight at Frontier
Glimpse of work along Quebec Border

Income Tax Collections
Statement of receipts by districts

Trade and Revenue Facts
Summary for month of April

News and Comment, Rulings, Letter Bag and Usual Features

Setting the Pace

ANOTHER very successful fiscal year has been completed by the Department of National Revenue. Substantial increases were registered in the Customs, Excise, and Income Tax divisions, and the reorganization effected by the Minister, Hon. W. D. Euler, has borne fruit not only in augmented collections but in a rejuvenation of co-operation and efficiency. For the twelve months the net Customs collections were $184,483,824, an increase of $29,849,988; Excise taxes $80,032,459, a decrease of $9,148,132; Excise duties $63,052,733, an increase of $6,144,378; or a net increase for the two divisions of $26,777,473. The Income Tax collections for the year were $59,422,297, an increase of $2,851,250. These figures indicate that in all phases of the Department's activities, at headquarters and in the field, a splendid spirit of co-operation is abroad in the ranks. In these gratifying circumstances the new fiscal year opens auspiciously.

New Taxation District

HON W. D. EULER, Minister of National Revenue, for the convenience of the people of Prince Edward Island has authorized the opening of a separate taxation district at Charlottetown which will be in the charge of G. E. Ritchie, Acting Inspector of Income Tax. In this connection Inspectors of Income Tax throughout the Dominion have been officially advised that all correspondence in respect of taxpayers in the province of Prince Edward Island, on and after April 2, 1929, is to be addressed to the Acting Inspector of Income Tax, Charlottetown, instead of to the Inspector at Halifax as heretofore.

84171—1½

Good Work at Toronto

TORONTO figures largely in the record Customs and Excise revenue of the Dominion for the past fiscal year. Collections by that port and its outports reached the high total of $67,048,230, an increase over the fiscal year 1927-28 of upwards of $3,250,000. In addition the Toronto district contributed to the Dominion coffers $16,404,561 in Income Taxes, an increase over the previous fiscal year of $3,083,990. The Toronto district led all others in increased Income Tax collections. An analysis of the revised Customs-Excise collections at the chief port, and at West Toronto, which is an outport within the city, shows that Customs revenue was $46,466,532; Excise Taxes, $17,063,381; Excise Duty, $2,787,867; sundry collections, $56,831. Collections at the other outports reached $673,618, or a grand total of $67,048,230 for the entire port of Toronto. This is a fine accomplishment and credit is due to the Collector, J. H. Bertram, and his staff, for the excellent results achieved. Toronto has done her fair share in making 1928-29 a record breaking one for national revenue.

For Convenience of Visitors

THE Department of National Revenue is ready and anxious at all times to promote the convenience of tourists visiting Canada to spend their holidays at the many delightful summer resorts which this country possesses. Arrangements have again been completed for the location of customs officers at points where large numbers of visitors will require service. The following are the periods during which baggage, checked from United States points to points in Canada, which has not been examined at port of entry, may be passed at these stations:—Algonquin Park, Ont., July 1 to September 15; Bala, Ont., June 1 to September 30; Burks Falls, Ont., all year; Gravenhurst, Ont., all year; Huntsville, Ont., June 1 to September 30; Jasper, Alta., May 21 to September 30; Lake Joseph, Ont., June 15 to September 5; Muskoka Wharf, Ont., during season of navigation; Midland, Ont., all year; Timagami, Ont., June 15 to September 15; Field, B.C., June 15 to September 15; Ivy Lea, Ont., May 1 to November 30; Lansdowne Dock, Ont., June 1 to October 15; Lake Louise, Alta., June 1 to September 30; Point au Baril, Ont., June 1 to September 30; Waterton Lakes, Alta., June 15 to September 15.

Checked baggage may be bonded at these stations during the period stated.

Interesting Judgment

THE following is of interest particularly to officers in Manitoba making Excise seizures of property as forfeited and proceeding for penalties under Section 176 (e) of the Excise Act.

Sec. 77 of the Act requires that a schedule of the property seized with certain particulars be given to the person from whom the seizure was made.

The question was whether the seizure and notice referred to were conditions precedent to a prosecution under Sec. 176 (e), for having in possession wash, illicit stills or illicitly manufactured spirits, etc. This question was answered in the affirmative on appeal to the County Court Judge at Minnedosa, Manitoba, in Rex vs. Yarish (1926), which case has been followed by Magistrates and County Court Judges in Manitoba, resulting in failure to obtain convictions in many instances through lack of notice or defects in notice of seizure served.

In Rex vs. Roche (1927), 48 C.C.C. 210, the Supreme Court of Nova Scotia took the opposite view but this decision had not been followed in Manitoba.

The question has now been definitely settled by judgment of the Manitoba Court of Appeal on a stated case—Rex vs. Peter Kolyk, Joe Toskie and Nick Trachuk, the decision being that an indictable offence as defined in Sec. 176 (e) is in itself an offence under the Act and notice of seizure is not a condition precedent to prosecution and conviction thereunder.

These cases should be drawn to the attention of Crown Agents conducting prosecutions wherever this question arises.

Certificates of Origin

IT has come to the attention of the Department that exporters are using the now obsolete invoice form and altering the Certificate of Origin to read not less than one-half the cost of production instead of not less than one-fourth, but omitting to initial the correction. Collectors are instructed that such uninitialled corrected certificates may be accepted for entry only if accompanied by an affidavit by the importer to the effect that the correction was made by the exporter himself and not by the importer after receipt in Canada. This ruling will remain in force up to and including the 30th of June, 1929, after which date certificates so corrected will not be accepted.

Campaign of Education

READERS of the REVIEW are familiar with its frequent reminders to officers of National Revenue that courtesy in the discharge of their duties must be employed, and is essential in all circumstances. The following editorial on the subject appeared in the *Toronto Globe* recently, under the heading *Cultivating Courtesy*:—

The change that has come over modern business in recent years is in nothing more evident than in the insistence laid upon courtesy in dealing with the public. Especially is this noticeable in institutions supported by the country or the community. There was a time, and that not so very long ago, when courtesy was perhaps the rarest virtue one could seek for in a public institution. Private enterprises have recognized for a long time that courtesy was the greatest lubricant to the wheels of life, and in addition the most valuable asset a salesman could have in dealing with men and women. Governments—Civic, Provincial and Federal—caught the contagion of courtesy and began a steady campaign of education to teach employees to treat the general public like human beings. As an illustration witness the following in the last issue of the *National Revenue Review*:—

As the busy tourist season opens soon, and many strangers will enter our gates, officers of National Revenue brought into contact with the travelling public are reminded once again that courtesy and tact are essential. Courteous and willing service must be rendered on all occasions and under all circumstances. A discourteous word once spoken cannot be recalled. Courtesy is the strongest ally a man can have in dealing with his fellowmen. Surliness has never paid a dividend; courtesy has.

The *Gananoque Reporter* in an editorial on the subject the other day takes occasion to emphasize the folly of discourtesy at border points and elsewhere. Such treatment, it states, will do more to injure the flourishing tourist business than almost any other single agency. The *Reporter* is right. Apart altogether from the fact that it pays dividends in cash to be courteous, the public has a right to expect and demand that it shall receive courteous treatment at the hands of its servants.

The Conscience of John Doe

STIRRINGS of conscience go on continually, and the still small voice is ever insistent Recently Mr. R. W. Breadner, Commissioner of Customs, received a registered envelope, bearing the Toronto postmark April 11, containing a ten dollar note, and a slip with the words "Conscience money for duty not paid, John Doe." The money was deposited to the credit of the Receiver General. Thank you, John Doe.

Index of Growth

THE *Montreal Star*, in a recent issue, under the heading *The Port of Montreal*, had the following editorial comment:—

Perhaps no better index of the growth in importance of Montreal could be secured than the development of the port. For the first time in history the revenue collected by the customs and excise in Montreal is in excess of one hundred million dollars for a single financial year. This is an enormous figure, and when we stop to consider the actual value it represents, the expansion of our port business seems all the more amazing. The administration of such a colossal organization is no light task, but have been fortunate hitherto in the choice of officials.

HERE AND THERE

Following the appeal in the March Review, a number of very interesting old books and documents pertaining to the early days of Customs in Canada have been received. The *Editor* is indebted to J. H. Bertram, Collector at Toronto, for three volumes in a good state of preservation, which were in the Collector's desk when he assumed that office twenty years ago. These were:—

The Canadian Tariff as passed by the Provincial Legislature in the session of 1856 and brought into force on the 5th of July of the same year; also the American Tariff as imposed by Act of Congress, July 30, 1846, arranged by John Cameron, First Clerk, Customs House, Toronto, published by John Blackburn, Printer, 63 Yonge St., Toronto, 1856:—

A book bearing on the inside page the words "Customs House, Toronto, 16th April, 1850," being Instructions to Officers of Her Majesty's Provincial Customs, to which are added forms of Customs House entries, bonds, books of accounts, prepared by order of His Excellency the Governor General for the use of the Department of Provincial Customs, by J. W. Dunscomb. Printed at Montreal by Desbarats & Derbishire, Queen's Printer, 1844, and addressed to Robert Staunton, Collector of His Majesty's Customs, Toronto:—

A book containing the Tariff of Nova Scotia from 1st April, 1866, to 31st March, 1867, to amend an Act relating to duties of Customs, assented to 26th March, 1859, with tariff schedules.

Mr. Bertram in his covering letter points out that Robert Staunton referred to above, was Collector at Toronto in the forties of the last century. He was succeeded by W. F. Meudell, in 1851, who was followed by Hon. Robert Spence; then J. E. Smith, followed by Hon. James Patton, Q.C., LL.D., and by John Small, at one time Member of Parliament for East Toronto, who was appointed in 1891, at the age of 60, and remained in office until his death at the age of 78.

The late John Douglas, whose signature appears on the Nova Scotia Tariff was appointed in 1855. Mr. Bertram succeeded him as Surveyor in February, 1905. He retired voluntarily at the age of 78, and lived for about fifteen years after his retirement. Mr. Bertram adds that the full value of imports for 1849 in the late Mr. Staunton's time as Collector was $1,280,549.

The *Editor* will be pleased to receive further contributions of books and Customs documents of the days of auld lang syne.

Not long ago, a gentleman residing in Victoria, B.C., shipped by express to London, England, a small package containing a gold coin, which was insured for one thousand dollars. Enquiries were made by Customs regarding the nature of this exportation and the explanation of the shipper brought to light an interesting story:—

There was only one coin in the package, a twenty-dollar gold piece of 1862. At one time the Government intended to mint the gold coming down from Caribou. They constructed a mint and then found it would be too expensive. About seven twenty-dollar coins were struck off, but they were never legal tender, and the coin shipped was not coin in the sense of being legal tender, but really gold bullion. These coins naturally became valuable and the Victoria man sold his in London for $1,200. That is the reason it was insured for $1,000.

As the golfing season is upon us, and the call of the links is insistent, the following little story is timely:—

A man in plus-fours dropped into the barber's chair.

"How would you like it cut, sir?"

"Mow down the rough a bit," grunted the golfer.

The barber did as ordered, then he said, "And now, sir, let me recommend to you an excellent tonic for the fairway."

If fortune would make a man estimable, she gives him virtues; if she would have him esteemed, she gives him success.—*Joubert.*

QUEBEC KEEPING ABREAST OF TIMES

Creditable record of port during past fiscal year.

THE Customs-Excise revenue at Quebec for the fiscal year 1928-29 reached the figure of $5,158,034. This was made up of Customs (sundry collections included), $2,407,-103; Excise, $2,750,930. Excise duty amounted to $1,353,395 and Excise taxes, domestic, $1,397,535. This is a very creditable record for the fiscal year as several outports have been detached from the port of Quebec.

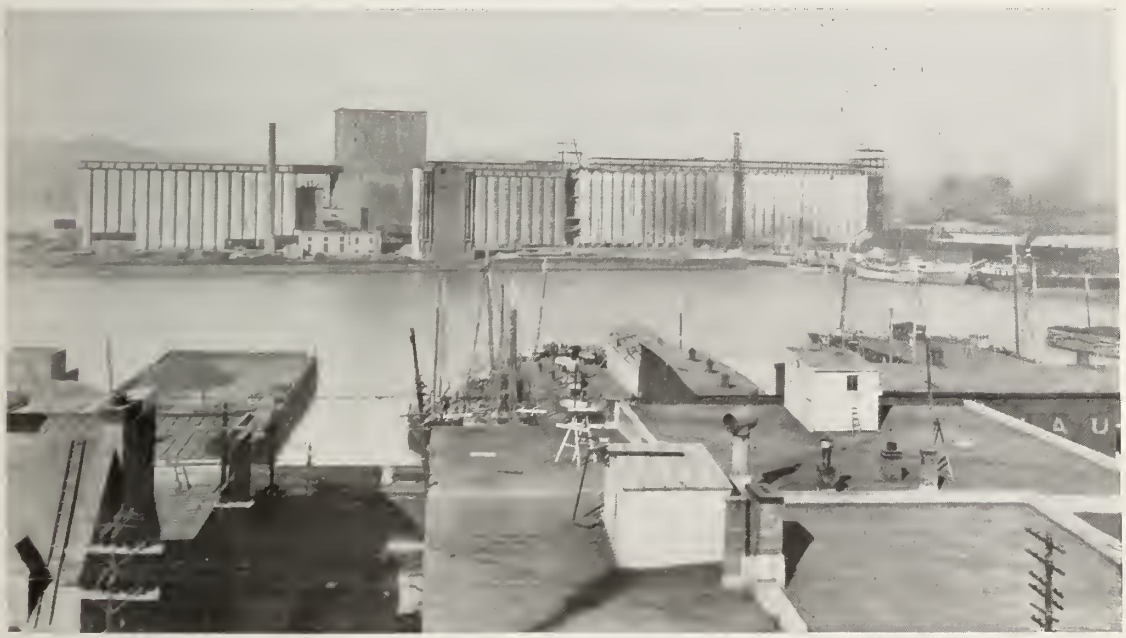
Quebec is keeping abreast of the times as a shipping centre. The newly enlarged grain elevator of the Quebec Harbour Commission will have a capacity of 2,700,000 bushels for exportation, and 650,000 bushels for local use, making a total capacity of 3,350,000. Work will soon be completed on the second marine tower. The towers will be able to unload four barges of grain in ten hours which means that an average of speed of 30,000 bushels an hour may be attained.

With the exception of three galleries or conveyors, and a marine tower, the construction work on the new grain elevator has been brought to a practical conclusion.

The galleries themselves will be used for both receiving and shipping grain, while the marine tower is solely for receiving grain from the numerous Great Lake barges which annually make Quebec a port of call. The former is a steel chute, connecting with the elevators at the top and with the freight car or ship at the bottom.

A rotating belt carries the grain upwards and into the elevators themselves. The marine tower is of the same principle, although built on the waterfront in easy access to docking ships.

The Quebec Harbour Commission is calling for tenders for the construction of additional wharfage on the St. Charles River, which, when completed, will add another berth for grain vessels.



This illustration shows the newly enlarged grain elevator of the Quebec Harbour Commission which is now nearing completion. Photograph furnished to the *Review* by the courtesy of the Secretary of the Quebec Harbour Commission.

84171—2½

BUSY YEAR FOR PREVENTIVE SERVICE

Results of operations during past twelve months

DURING the fiscal year 1928-29, which closed on March 31 last, the Customs-Excise Preventive Service was very actively engaged and excellent results were achieved. The number of seizures effected was: Customs, 2,179; Excise, 1,287; total, 3,466. By provinces these were:—

Nova Scotia, Customs 480, Excise 67; New Brunswick, Customs 122, Excise 17; Prince Edward Island, Customs 58, Excise 42; Quebec, Customs 284, Excise 422; Ontario, Customs 783, Excise 247; Headquarters District (Ottawa), Customs 45, Excise 6; Manitoba, Customs 145, Excise 152; Saskatchewan, Customs 78, Excise 264; Alberta, Customs 37, Excise 57; British Columbia, Customs 147, Excise 13.

CAPTAIN W. R. WILLIAMS, Master, Customs cruiser *Constance*, who has been in command of that vessel since May, 1928. Captain Williams is a native of Ostrea Lake, Halifax County, Nova Scotia. Captain Williams and the crew of the *Constance* during the month of March, 1929, rendered timely assistance to three vessels in distress off the coast of Nova Scotia.

The Customs cruser *Constance* on patrol duty in Nova Scotia waters. She has proved to be a friend in need to small vessels in distress during the past winter.

During March, 1929, 271 seizures were reported; 171 Customs and 100 Excise. In March, 1928, 296 were received.

The seizures by provinces in March, 1929, were:—

Nova Scotia, Customs 44, Excise 1; New Brunswick, Customs 6, Excise 1; Prince Edward Island, Customs 3, Excise 4; Quebec, Customs 31, Excise 34; Ontario, Customs 62, Excise 19; Headquarters (Ottawa) district, Customs 7, Excise 2; Manitoba, Customs 4, Excise 11; Saskatchewan, Customs 1, Excise 22; Alberta, Customs 1, Excise 5; British Columbia, Customs 12, Excise 1.

LAKE AND RIVER TRADE

Figures compiled by the Statistical Branch of the Department from ports and outports, show that in the fiscal year 1927-28, 9,946 Canadian steam and motor vessels, tonnage 8,689,990 tons, traded on the rivers and lakes between Canada and the United States (exclusive of ferriage). The number of United States steam and motor vessels so engaged was 23,769, tonnage 7,609,732 tons.

During the fiscal year 1927-28 trade, via the St. Lawrence river, of seagoing vessels was:—inwards, 1,341, outwards, 1,449 vessels, the total registered tonnage being 10,495,580 tons.

WAY OF THE MOONSHINER IS HARD

Smart seizure of illicit still in lonely mountain cabin

THE way of the moonshiner is hard and is being made increasingly difficult by the vigilance of Customs-Excise officers. Illicit stills are being unearthed continually. Usually these home-made plants for the distillation of illicit liquor are discovered only after arduous search, and in desolate and lonely places. R. R. Gilpin, Collector at Grand Forks, B.C., has furnished the REVIEW with the accompanying photograph showing a still and galvanized iron worm seized by him in a lonely portion of the country adjacent to Grand Forks. Corporal W. J. McKay, of the British Columbia Provincial Police, assisted in the seizure. To effect seizure the officers had to drive to the end of the wagon trail and then proceed on foot several miles to a secluded mountain cabin. In addition to the still, a quantity of the finished product, mash, and other ingredients for moonshine, were seized. The layout was an elaborate one and was brought to Grand Forks. Two men were arrested and later were convicted and sentenced.

This illustration shows a portion of a large still and worm seized at Grand Forks, B.C., in a lonely mountain cabin. The photograph, which was taken outside the court house at Grand Forks, was furnished to the *Review* by R. R. Gilpin, Collector.

EXPORTS OF WHEAT

Returns compiled by the Statistical Branch of the Department of National Revenue show that the exports from Canada of wheat during the ten months of the fiscal year, ended January, 1929, were 334,032,283 bushels, value $388,392,272. For the corresponding period ended January, 1928, exports of wheat were 229,875,396 bushels, value $304,612,145.

BONDED GOODS

Bonded goods consigned to Aurora, Ontario, and carried as freight may be manifested on the outport of Newmarket.

When the manifests are so marked, bonded freight shipments may be delivered at Aurora subject to entry at Newmarket, but it is to be clearly understood that such shipments are not to be released at Aurora until they have been duly cleared at Customs.

Mr. BUSBY RETIRES

E. S. Busby, Chief Inspector, Customs and Excise, who is retiring after thirty years' service.

After a long period of faithful service extending over thirty years, Mr. E. S. Busby, Chief Inspector of Customs and Excise, Department of National Revenue, is retiring on superannuation.

During this period Mr. Busby has held several important positions in the service of the Department. In 1899, when the rush to the Yukon gold fields was in full swing, Mr. Busby was stationed at Skagway as supervising officer for the transfer at that point of goods destined for Skagway and Northern British Columbia. In May, 1901, Mr. Busby filled the position of Inspector of Customs for the Yukon, and in 1902 he was appointed to White Horse for supervision of the Yukon frontier service. A year later Mr. Busby was appointed Collector of Customs at Dawson City. In February, 1912, Mr. Busby was transferred to Ottawa as Chief Inspector of Customs.

Mr. Busby was born at Southampton, Ontario, in 1863, and he carries with him in his retirement the good wishes of all his confreres.

THE FAMILY ALBUM

One by one the veterans are stepping aside.

After spending nearly fifty years in the service of the Department, Louis Napoleon Vallerand, a member of the staff of the port of Quebec from May, 1879, has retired on superannuation. Mr. Vallerand's actual period of service was 49 years and 7 months.

Mr. Vallerand was born in Quebec in 1856, and entered the Customs service on 29th May, 1879, as acting tide waiter. He was promoted to be Preventive officer on 1st January, 1886, and classified as account clerk, grade 5, April 1, 1920. During his long service Mr. Vallerand performed his duties efficiently and faithfully.

L. N. Vallerand, a member of the staff of the port of Quebec from May, 1879 who has retired on superannuation, after completing nearly fifty years' service

FORWARDING FREIGHT AT THE FRONTIER

Glimpse of work performed by Customs officers along Quebec border

Editor's Note: This is the first of a series of articles relating to frontier work, prepared by E. J. Struthers, Collector, Beebe Junction, Quebec. Others, dealing with highways and train work, will appear in future numbers of the REVIEW.

WHEN some new manifesting clerk at an inland Customs office, on rare occasions, receives a manifest headed as from one sending port and stamped with the dating stamp of another, quite distant from the first, he is presented with a paradoxical situation that to him seems unreasonable. Undoubtedly he would blame both ports mentioned on the manifest, and yet, the original error has occurred further back than either of them, even outside Canada, at some freight office in the United States, where, on account of special rail connections, manifests are prepared for two or more different Canadian Customs offices.

Owing to the system followed of forwarding goods under manifest on to inland points, a premium is placed on the fast handling of freight trains at frontier Customs offices. To assist in this the Department has officers stationed at certain points in the United States classed as freight examiners (U.S.), whose duties are to check what is known as "less-carload-freight" and to see that all manifests for Canadian Customs prepared at their points are properly made out. Such staffs are maintained across the Quebec frontier at Rouses Point, New York, where checking and preparing manifests takes place for Lacolle, Cantic and Noyan, Quebec; at St. Albans, Vermont, for Cantic, St. Armand and Noyan, Quebec; and at Newport, Vermont, for Sutton and Beebe Junction, Quebec.

How Freight is Checked

At Newport, Vermont, which is representative of the others, the Canadian checking officer sits in a little glassed-in office on the freight platform, where alongside are ranged the cars out of and into which the freight is checked. To this platform is brought package freight from New England points, up to 300 tons a day, to be arranged and marshalled into cars known as Straight Montreal, Straight Toronto, Montreal and Toronto transfers (being shipments direct from Newport to those cities, there to be broken and forwarded to other towns by way-freight), Winnipeg and West via Rail, West via Lake and Rail, Sherbrooke Bond, and "less-carload-cars" in transit through Canada to a number of distant cities in the United States. The officer has before him large checking sheets covering each of the Canadian cars on which is placed a list of the shipments to go in each particular one, and as each truckload comes rumbling by, the freight trucker calls out, "Eatons, Winnipeg, 4 Cartons," or whatever the trucks contain, and the officer verifying at a glance the number called, credits that particular shipment on one of his sheets with the amount. To speed up the handling, the cars are all given code numbers as, West via Lake and Rail No. 20, and Straight Montreal No. 2. Certain shipments are also nicknamed in the interests of brevity perfectly respectable household furniture being called out as, "Montreal, 15 Bedbugs," etc. When it is understood that a force of about twenty-five truckers is engaged in placing the shipments in eight or ten different cars it can be readily understood that great care is necessary on the part of the officers to see that the shipments do not go astray.

Sealing the Cars

On completion of loading, these cars are sealed with Canadian Customs seals, pulled out from the platform, and placed in trains headed for Canada, the manifests for the other cars having also been prepared at the United States point.

On arrival of the train at the Canadian frontier, the Conductor brings to the Customs office his waybills and manifests, as well as two or more train reports. On one are listed the cars making up the trains in columns headed, "through loads," "local loads," and "empty cars"; on the other the description and destination of the local loads. In this latter category are included the check slips from the checking officer for the checkers. Through loads are transit cars through

Canada to a point in the United States, local loads are cars containing merchandise imported directly into Canada, and consist of either full loads or checkers as already described. Receiving the papers from the Conductor the officer on duty quickly sets to work to manifest the train, by giving the manifests different series numbers according to the nature of the goods, stamping them with the office stamp, and signing them.

Care Exercised

To the onlooker watching these officers at work it would seem a rather simple performance, but there are many things that have to be guarded against. Regulations, memoranda and circulars are consulted constantly, and there is always on hand an indexed Register of "Manifests Forwarded" to obtain the right series number for each shipment. That there are many pitfalls for the unwary in this work is a fact easily ascertained by the novice.

Completing the manifesting of the train, the officer takes Tyden seals on which his port number has been stamped, a short bar for prying open car doors, and sets forth to compare the train with his report. At offices having two men on duty one is doing this work while the other is manifesting. Seals are placed on transit and local loads; empty cars are looked into, for those so listed are not always empty; and cars to be cleared at the frontier either examined then or set out for later inspection, after which the train proceeds onwards into Canada with the shipments that are later to be cleared Customs at inland ports.

EXPORT OF DEER

Collectors have been notified as follows:

Referring to Memorandum No. 143, the following additional regulation has been established by Order in Council of 21st March, 1929, to be read as No. 8 of the regulations printed in Memorandum No. 143,—

8. Where in any province or territory the right to sell deer in the carcass or parts thereof is prohibited or restricted, the same shall not be exported if sold in contravention of such law.

Collectors in the province of Quebec are advised that in that province it is contrary to the provincial game laws at present in effect to sell deer or moose or any part thereof. Consequently, deer or moose shot in the province of Quebec, or any part thereof, which have been sold, are, under the amending Order in Council, prohibited exportation.

INCOME TAX REVENUE BY DISTRICTS

The following is a comparative statement of Income Tax revenue by districts, received during the first month of the fiscal year April 1928 and April 1929. Decreases marked*.

Districts	1928-29	1929-30	Increase or Decrease	Districts	1928-29	1929-30	Increase or Decrease
Charlottetown		14,248 23	14,248 23	Regina	128,882 87	86,629 74	*42,253 13
Halifax	100,147 37	109,122 57	8,975 20	Saskatoon	23,841 76	48,494 05	24,652 29
St. John	146,426 78	115,642 96	*30,783 82	Pr. Albert	3,731 17	6,569 12	2,837 95
Quebec	131,992 52	102,211 08	*29,781 44	Calgary	130,488 31	117,753 97	*12,734 34
Montreal	3,002,373 79	2,651,860 51	*350,513 28	Edmonton	71,549 22	101,232 77	29,683 55
Ottawa	454,167 16	256,789 51	*197,377 65	Vancouver	202,960 59	222,410 28	19,449 69
Kingston	43,870 09	44,790 26	920 17	Yukon	48 90	2 98	*45 92
Belleville	72,932 10	42,259 85	*30,672 25	Head Office Penalty T. 3, T. 4 and T. 5.		210 73	210 73
Toronto	2,035,262 56	2,347,500 43	312,237 87				
Hamilton	835,342 58	705,541 67	*129,800 91				
London	501,537 01	1,060,983 33	559,446 32				
Ft. William	86,449 23	33,867 20	*52,582 03	Total	8,348,338 30	8,492,977 86	144,639 56
Winnipeg	376,334 29	424,856 62	48,522 33				

NEWS AND COMMENT

New Westminster, B.C.—A new mark in shipping was set at New Westminster in 1928 when 198 ships used the port as compared with 153 in 1927. This figure does not include the coastwise shipping. The net tonnage of the ships handled through the Harbour Commissioner's office was 625,271 tons, and the gross 984,368 tons, as compared with 486,603 and 776,229 tons respectively in 1927.

Vancouver, B.C.—February deepsea shipping in and out of Vancouver totalled 222 vessels compared with 209 vessels in February last year, according to the Merchants Exchange. British led the flag registry with 34, United States and Japanese coming next with 27 and 28. Europe headed the points of destination with 37 ships, the Orient following with 34.

A third of a million automobiles carrying more than a million passengers crossed the Canadian border at Blaine, Washington, on the Pacific highway during 1928, according to an official statement by the United States Collector of Customs, Seattle.

Residents of the United States drove 85,108 cars into Canada and 81,581 returned, while 67,654 Canadian cars came into the United States and 69,106 went back. The discrepancy in the figures was largely the year end lap-over of the tourist movement.

Brandon, Man.—William Fenwick, Collector at this port, was honoured by the Manitoba Curling Association recently, by the presentation of a life membership. Mr. Fenwick started to curl at the Alexander Club, being a member when that club was organized, and moving to Brandon in 1911, joined the Brandon Club the same year. He has served the roarin' game in many capacities, President, and Treasurer of the Brandon Club, umpire for the district, and Vice-President of the Association.

Benjamin Hill, formerly sub-collector at Boissevain, has been retired from the service by reason of the closing of that outport. He was born in Hastings County, Ontario, and entered the service in July, 1912, when the outport of Boissevain was established.

Montreal.—The Export and Marine Branch of the port of Montreal reports that during the fiscal year 1928-29 there were 66,884 export entries, compared with 55,219 for the fiscal year 1927-28. This is an increase of 11,665.

March, 1929, saw very considerable activity at the Customs Air Harbour at St. Hubert, Quebec. Fifty-one planes reported, made up of 14 Canadian planes inwards, 16 outwards; 11 foreign planes inwards, 10 outwards. Twenty-nine pieces of baggage were examined; 461 mail bags were carried inwards; 18 passengers were reported inwards and 14 outwards.

On April 20 the first ocean going vessel arrived from sea. The *Amaranto,* Captain Nicola Pezzolo in command, from Italian ports, was the first to enter the port. Montreal is looking forward to an exceptionally busy shipping season.

Superior, Wisconsin.—Andrew McLenhan, a veteran Canadian Customs officer died recently here. He was a resident of Superior for 20 years. Mr. McLenhan was born in Cobourg, Ontario, in 1845 and later lived in Owen Sound. In 1903 he came to Duluth as Canadian special custom officer, and was transferred to Superior in 1908 in connection with bonded grain work. He retired from active service in November, 1925.

Saint John, N.B.—A letter has been sent to Collectors at ports of entry on International boundary in New Brunswick, signed by J. D. Black, Director of the Provincial Bureau of Information and Tourist Travel, expressing appreciation of the co-operation extended during 1928. Mr. Black's letter stated in part:—

This is one of the first opportunities which I have had to express my appreciation of the excellent work being carried on by the Canadian Customs officers at International boundary points in New Brunswick. Throughout the 1928 season there were numerous occasions when tourists from the United States expressed to me their personal satisfaction regarding the courteous but thorough manner in which the officers at ports of entry on the Interna-

tional boundary in New Brunswick had conducted their duties.

In the *Telegraph-Journal,* Saint John, a letter from Mr. Black also appeared recently, in part as follows:—

My duties call for me to cross the International boundary between New Brunswick and the State of Maine many times during the touring season, and comparing conditions which actually exist at boundary points in this province with those known to exist at other points across this continent, I will say that there is less annoyance for tourists entering New Brunswick than will be found elsewhere. This, I believe, is due to a large extent to the efficient manner in which Canadian Customs officers at New Brunswick ports of entry expeditiously carry out their duties.

Rock Island, Que. On March 19, 1929, the death occurred at Sherbrooke of John F. Paquette, Customs-Excise Clerk, Rock Island, after a brief illness. In addition to his official duties deceased served this locality in many public positions, including that of Mayor of Rock Island in 1926. He was also one of the veteran employees of the Customs service, having entered it in 1883. The late Mr. Paquette was held in high esteem in this district.

Toronto. An enjoyable dinner dance and bridge was given at the Prince George Hotel, Toronto, on Wednesday, April 17, by the Toronto staff of the Income Tax Branch, Department of National Revenue. Assistant Inspector F. J. Graham acted as Chairman. Hugh D. Paterson, Inspector of Toronto district, replied to the toast to the staff, proposed by S. Warner Eakins, L.A. Bouquets of roses were presented to Mrs. Paterson, the wife of the Inspector, and also to the assisting artists. The success of this their first dance will encourage the committee to make it an annual affair.

A. O. Kenny, formerly Investigator of Drawback Claims, Special Branch, Toronto, died on March 20, 1929. The late Mr. Kenny joined the Customs service fourteen years ago, and was employed formerly by the International Harvester Company as Accountant in charge of the Ottawa office. He was a capable and efficient officer, and was well and favourably known throughout the service The growing of flowers was his chief hobby and he took first prizes with his exhibits on several occasions at the Canadian National Exhibition, Toronto, and elsewhere. Deceased was in his 42nd year.

A successful bowling season was concluded by the Toronto Branch of Sales Tax and Excise on March 30 with a dinner attended by many of the staff. Prizes were presented to the members of the winning team by the President, Mr. Mulvenna. An election of officers for the ensuing year resulted in the return of the same executive. Charles Wilson is Secretary. A challenge was issued to any five-man bowling team in the National Revenue service to roll during the next season.

During the month of March, 1929, business transacted at the Customs Postal Parcels Branch, Toronto, was as follows:—

Number of entries, 3,116; packages delivered, 30,590; duty collected, $81,408.

London, Ont. Dr. Jeffrey N. Wood, a member of the Income Tax staff, London district, died suddenly here on April 18, 1929. Dr. Fred L. Wood of this city, with whom he engaged in dental practice for many years, is the only surviving brother.

INSPECTION DISTRICTS

Collectors have been advised that the three Customs and Excise Inspection Districts in Western Ontario, Nos. 5B, 5C and 5D, have been amalgamated, as from March 1, 1929, with Inspector W. S. Wood in charge of the enlarged district.

With the exception of the ports of Cranbrook, Fernie and Nelson, and their suboffices, which are transferred to District No. 9A, the three Inspection Districts in Manitoba, Saskatchewan and Alberta, Nos. 6, 7 and 8, have been amalgamated, as from March 1, 1929, and Inspector Herbert Legg, with headquarters at Regina, Sask., has been placed in charge of the enlarged District.

Collectors have been advised that the following publications are prohibited importation into Canada:—

Saznanie (The Consciousness), a newspaper printed in the Bulgarian language and published in Detroit, Mich.; *A Jovo* (The Future), a Hungarian newspaper, and *Freiheit,* a Yiddish newspaper, both published in New York.

ITEMS OF INTEREST FROM EXCISE DIVISION

Consolidated Regulations

The Excise Division of the Department of National Revenue has issued a Second Revision of the Consolidated Departmental Regulations and Instructions covering the manufacture and sale of Denatured Alcohol and Specially Denatured Alcohol. All previous circulars and regulations heretofore issued on this subject are cancelled, in so far as they may be inconsistent with these regulations.

Memorandum Substituted

Collectors have been notified by circular signed by Mr. G. W. Taylor, Commissioner of Excise, as follows:—

Memorandum 39, Supplement S, is hereby cancelled and the following substituted therefor,—

The Special War Revenue Act exempts "other farm produce sold by the individual farmer of his own production". "Other farm produce" within the meaning of this exemption is held to include fruit and vegetables placed in cans, but not otherwise treated than by heat to prevent deterioration. "Individual farmer" within the meaning of the Act does not include corporations, societies, religious or commercial institutions.

Cans and other equipment purchased by individual farmers in the production of canned goods are subject to tax.

The exemption for farm produce does not include jams or jellies. If, however, these are produced in small quantities, and the sales are exclusively by retail, such production may be considered as being exempt from sales tax.

Marked Cheques

Collectors are advised that, prior to a cheque being submitted to a Collector of National Revenue in payment of Sales or Excise taxes, it should be marked "Accepted" by a Chartered Bank.

Some Excise Facts

During the month of March, 1929, there was a slight decrease in Excise duty collections, compared with those of March, 1928. The collections were: March, 1929, $4,654,675; March, 1928, $5,000,862. There was also a falling off in the number of cigarettes entered for consumption, the figures being, March, 1929, 328,741,720; March, 1928, 378,365,295.

The comparative statements are:—

Comparative statement of Excise Duty collections during the months of March, 1928, and March, 1929:

March, 1929, spirits potable, $1,283,996; March, 1928, $1,284,115. March, 1929, spirits, non-potable, $88,178; March, 1928, $94,152. March, 1929, malt, $359,291; March, 1928, $349,849. March, 1929, cigars, $40,729; March, 1928, $40,527. March, 1929, cigarettes, $1,971,738; March, 1928, $2,270,620. March, 1929, manufactured tobacco, $351,471; March, 1928, $373,652. March, 1929, foreign raw leaf tobacco, $536,369; March, 1928, $574,202. March, 1929, beer, $21,576; March, 1928, $13,097. March, 1929, licenses, $1,323; March, 1928, $644.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of March, 1928, and March, 1929:

March, 1929, tobacco, cut, 1,158,638 pounds; March, 1928, 1,138,139 pounds. March, 1929, tobacco, plug, 522,497 pounds; March, 1928, 651,580 pounds. March, 1929, cigarettes, number 328,741,720; March, 1928, 378,365,295. March, 1929, cigars, number 13,654,175; March, 1928, 12,577,430. March, 1929, snuff, 75,819 pounds; March, 1928, 79,136 pounds. March, 1929, foreign raw leaf tobacco, 1,327,413 pounds; March, 1928, 1,405,815 pounds.

When the officer of National Revenue is computing duties, or income or excise taxes, does he ever pause to think of the origin of the "figures" he is using? The characters used are known as *Arabian Numerals*, but properly they should be styled Hindu or Indian numerals, for the Arabs borrowed them, along with the decimal system of notation, from the Hindus, probably in 773 A.D. Yet their employment was not general before the invention of printing. Accounts continued to be kept in Roman numerals up to the sixteenth century. So, Mr. National Revenue officer, when you compute duties or assess Income Tax you are using characters of great antiquity.

DEPARTMENTAL RULINGS

Oxygen Inhalation Apparatus, per illustration, substantially of metal, designed and adapted for use only by physicians for introducing oxygen into the lungs of patients in the treatment of tuberculosis, in cases of emergency for resuscitation purposes, in cases of shallow breathing, coma, and for other therapeutic purposes. Tariff item 466.

Hypodermic Syringes, substantially of metal, are admitted under the provision in tariff item 466 for "surgical instruments of *metal*." Hypodermic Syringes of glass, each boxed separately with two hypodermic needles with hubs, and with or without metal finger grips, are admitted under tariff item 466 as being substantially of metal. Hypodermic Syringes of glass, imported separately, i.e., without the metal needles and finger grips, are dutiable under tariff item 326a.

Imitation gold leaf or bronze coated stamping paper, consisting of imitation gold or bronze powder on thin paper as a conveyor, so designed in this convenient form for stamping or lettering on books or other articles. Tariff item 361.

Typewriter ribbon spools of iron or steel, not plated, tariff item 454. When nickel plated, tariff item 362.

Honey Extractors composed wholly or in part of iron or steel, in which honey is extracted by centrifugal force or other mechanical operation. Tariff item 453.

Tyden Seals are dutiable according to material. When made of commercial tin plate, tariff item 344. When made of terne plate, tariff item 454.

Postage Cancelling Machines which print by means of type and dies the postmark and other small printed matter as required. Tariff item 442, with exception of motors for operating same which are dutiable under tariff item 453.

Motor Trunk Chassis equipped with tank body for holding liquids, such as tar and road oil, and also an engine, pump and sprayer or distributor equipment for distributing the tar or road oil on the surface of roads. Tariff item 438a.

McCarroll Multi-Man, per illustration, a machine for use in the manufacture of electrotypes and nickeltypes and which is designed to scientifically straighten or bring the face of the electrotype and nickeltype to the printing plane. Tariff item 442.

Egg Grading Scales, designed for the purpose of weighing eggs so as to grade the eggs to different weights per dozen. Tariff item 437.

Printed advertising folders or cards containing small samples of fabrics. Tariff item 178.

Clarinet and Saxophone Reeds, per sample. Tariff item 506.

"Dixie Fire Kindler," composed of wood chips cemented into brick form with rosin. Tariff item 506.

Thin wood veneers fortified or backed with paper. Tariff item 506.

Printed booklets containing advertising matter relative to the F. W. Woolworth Company and which are described as "Home Shopping Guide" and "Fifty Years of Woolworth." Tariff item 178.

Dressed rabbit carcasses. Tariff item 9.

Tissue paper pads, not printed. Tariff item 198.

"Expello," a crystalline product for killing moths and contained either in small cotton bags in friction top tins, or loose in perforated tins with friction covers on each side to be removed when material is required for use, which is manufactured by the Expello Corporation, Dover, New Hampshire. Tariff item 220a.

"Salca," per sample, manufactured by the Associated London Flour Millers Ltd., London, England, which is a mineral food supplement (iodized) for live stock. Tariff item 220a.

THE LETTER BAG

The National Revenue Review is issued on or about the fifteenth day of each month. Correspondence for the "Letter Bag" should reach the Editor not later than the last week of each month.

Address all communications to The Editor, National Revenue Review, Connaught Building, Ottawa.

Group Insurance

Edward Eggleston writes from Saskatoon, Sask., on the matter of Group Insurance:—

A large number of civil servants in the western provinces are already insured under the Group Insurance scheme of the Amalgamated Civil Servants of Canada, at the moderate cost of 85 cents per month, for a death benefit of $1,000. The policy also includes a total disability clause.

Policies have been taken out by the Local Councils in Saskatchewan in the following cities: Regina, with 160 members insured; Saskatoon, with 112 members insured; and Moose Jaw, with most of their members already insured.

One of the leading companies has made a special feature of Group Insurance, and the flat rate is based upon the average age of the applicants, without any medical examination, the only stipulation being that the applicant must be following his or her usual duties at the time the application for insurance is made.

Pertaining to Excise

A letter has been received from W. J. C. Wright, Excise officer at Walkerville, Ontario, as follows:—

In circular 327C, page 6, section 28, instructions are issued as follows:—

Removal bonds can only be cancelled upon the receipt of the removal entry, bearing the certificate of the *Collector* of the port to which the goods were consigned, that they have been received and re-warehoused.

Are these regulations to be taken literally or can a Sub-Collector sign this certificate where the goods are consigned to an outport?

The Department has ruled in connection with Section 195 of the Excise Act that permission for brewing beer for home use must be given by the Collector or by the Department, and not by a Sub-Collector.

I believe the reason for this ruling was to ensure a better check on home brewing, and to see that the privilege was not abused, but I think a discussion in the *Review* would be of interest to readers.

Editor's Note: The foregoing was submitted to Mr. Geo. W. Taylor, Commissioner of Excise, who suggests the following reply:—

Under the provisions of Circular No. 327-C, Page 6, Section 28, it is required that the regulations covered thereby be regarded literally. In other words, Removal Bonds may not be cancelled, except upon receipt of the Removal Entry bearing the certificate of the Collector of the port to which the goods were consigned, showing that they have been received and re-warehoused.

As respects the provisions of Section 195 of the Excise Act, it may be stated that the correspondent is under a misapprehension in suggesting that the Department has ruled that *permission* for brewing beer for home use must be given by the Collector or by the Department.

As a matter of fact, any person having properly complied with the requirements of Section 195 does not require, and is not given, permission to brew beer, for the reason that the Act provides that having given the statutory notice, he may brew beer for the use of himself and his family, but not for sale, without other formality. The Collector is simply required, under Departmental instructions, to acknowledge receipt of the notice, and has been instructed that when forwarding such receipt he is to issue a warning against disposal of the beer, except as authorized by the Statute.

The Department considers that, the Collector, as the Chief Officer of the port, should issue all such acknowledgements of receipt, as those referred to.

Much Appreciated

F. M. Journeaux, Collector at Ottawa, writes:—

"Has the Review arrived yet?" is a frequent inquiry every month by members of the staff of the port of Ottawa. This shows how highly this splendid magazine of the Department is appreciated. It is certainly most valuable to Customs and Excise officers.

THE QUESTION BOX

Questions will be asked in one number of the Review and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the April number of the Review:—

(1) What is the interpretation of Sentence 3, Memorandum No. 2 Revised, which reads: When parties are known to the Customs officers, they may be allowed to cross the frontier with their motor or other vehicles and return within one week, subject only to the usual report, search, examination and inspection.

Does this mean that persons, when known, may be allowed to cross the border without making out a C. 12 Amended, or C. 12 Special Permit?

(2) Is it against regulations for a Collector of Customs and Excise to accept a Power of Attorney (Form E4½) issued by a Canadian importer to a person who is not a British subject, for the purpose of acting on behalf of the importer in the matter of passing Customs import duty entries, and the transaction of all business he may have with the Collector of the port?

(3) What classes of officers are entitled to remuneration for overtime work?

The answers are:—

(1) The sentence quoted was included in the regulations over twenty years ago and was then applicable to ordinary vehicular international traffic originating at Canadian frontier points. It was included in Memorandum No. 2 Revised, Section 13 (which deals with motor vehicles), to provide a regulation to cover other vehicular traffic originating as stated, and exported for pleasure purposes for a period of less than one week.

Permits on Form C-12 Amended or Form C-12 Special should be used in each case of report outwards for pleasure purposes, the latter, of course, only at those frontier ports where its use is authorized.

(2) When an entry of imported goods is not attested to at the Custom House by the owner of the goods, the Collector shall require that the entry be made and attested to before him by a British subject resident in Canada and acting as the authorized attorney of the owner or consignee of such goods (unless otherwise provided for by Treaty or Convention).

(3) Circular 176-C, issued April 10, 1922, contains regulations and instructions concerning special services and overtime. It may be said that, in a general way, remuneration for overtime service is paid for the class of work done, rather than to any particular classes of officers performing such duties.

The following questions will be dealt with in the next number:—

(1) Is the exportation from Canada for commercial purposes of tanned deer hides permissible, no matter by whom the animals were shot?

(2) Are sub-collectors at small outports entitled to the regular statutory leave of absence, and does the department provide a relieving officer to carry on the work of the office?

(3) Form E-23 reads as follows: "Application is hereby made for the examination and entry of the following machinery found necessary to be exported for repairs and valued at not less than $10."

A machine is presented at Customs for examination prior to exportation for repairs and is valued at $9. In this case E-23 does not apply, but upon reimportation is duty to be collected upon cost conditions as reimported and not on repairs?

(4) Have any official instructions been issued regarding officers of Customs and Excise engaging in other business for gain?

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

MARCH-APRIL

ADDITIONS

New Brunswick

Woodstock (Edmundston): Leonard Daigle, Customs Excise Examiner, Grade 1 Outport.

Quebec

Athelstan (Trout River): J. W. Lapalme, Leopold Leduc, Customs Excise Examiners, Limited Service Outport.

Montreal: Noel Boucher, Emile Boyer, Adelard Cardin, G. J. M. Dontigny, Michael Enright, A. Faucher, J. A. E. Gratton, Gaston Laporte, J. D. Larivee, P. E. Ledoux, Pius McDonald, P. K. Morgan, Romeo Renaud, O.A.S., C. E. Rivard, R. M. Rousseau, Henry Roy, O.A.S., Lucien Roy, Richard Roy, Lucien Sauriol, Arthur Sawyer, O.A.S., Aime Taupier, R. L. Terroux, W. Tremblay, Customs Guards.

Quebec: J. A. Clermont, Customs Excise Examiner; J. C. Comtois, Customs Excise Clerk; J. A. Dion, L. A. Girard, L. Letourneau, P. E. L. G. Valois, Customs Excise Examiners.

St. Johns (Lacolle): A. Brosseau, Customs Excise Examiner.

Three Rivers: J. B. Lamarsh, Customs Excise Clerk.

Ontario

Amherstburg (Point Pelee): C. A. Poore, O.A.S, Customs Excise Enforcement Officer.

Belleville: A. D. McCutcheon, Customs Excise Examiner.

Bridgeburg: J. W. Allen, O.A.S., W. A. Cline, E. J. Martin, Alford Wright, O.A.S., Customs Excise Examiners.

Fort Frances: L. C. Delgaty, O.A.S., Customs Excise Examiner.

Midland: A. E. Martin, O.A.S., Customs Excise Examiner.

Niagara Falls: Wm. Liddell, O.A.S., R. A. Marquis, O. H. Nickes, C. G. Swayze, Customs Excise Examiners.

Parry Sound (Byng Inlet). T. N. Bulmer, O.A.S., Sub-Collector of Customs and Excise, Limited Service.

(Depot Harbour): Geo. C. White, Customs Excise Examiner, Grade 1 Outport.

Prescott: D. M. Relyea, O.A.S., Customs Excise Examiner.

Sarnia: H. L. Barton, T. S. Crawford, Customs Excise examiner.

Toronto: L. J. W. Richards, Office Boy; J. D. Ross, O.A.S., Messenger, G. G. Selzer, O.A.S., Customs Truckman, G. E. Sexsmith, O.A.S., Messenger.

(West Toronto): C. W. Aldred, O.A.S., G. E. Chalk, O.A.S., Customs Excise Clerk.

Welland (Port Colborne): L. Martindale, Customs Excise Examiner.

Windsor: D. J. Cook, O.A.S., Customs Excise Examiner; F. C. Lunn, Clerk, Grade 1.

(Walkerville): R. T. Duncanson, O.A.S., T. A. Milne, F. C. C. Newell, O.A.S., G. Stewart, O.A.S., H. W. Sutton, O.A.S., Customs Excise Examiners; R. J. G. Pinkerton, Customs Excise Clerk.

Manitoba

Portage La Prairie (The Pas): Edgar Gamache, Customs Excise Examiner, Grade 1 Outport.

Winnipeg: R. F. Allen, O.A.S., Customs Excise Clerk.

Saskatchewan

Regina: C. W. Bird, Customs Excise Examiner; D. H. MacRae, D. M. Seaby, Customs Excise Clerks.

Alberta

Calgary: G. A. Wilson, O.A.S., Harry Wood, O.A.S., Customs Excise Examiners.

Edmonton: A. G. Robinson, Customs Excise Clerk.

British Columbia

Nanaimo (Duncan's Station): C. R. Downman, Sub-Collector of Customs and Excise, Limited Service.

Vancouver: Geo. Chapman, Assistant Customs Appraiser; T. R. Rogers, Messenger.

Victoria: W. G. Watson, O.A.S., Customs Excise Examiner.

(Nootka): M. R. Robertson, Customs Excise Enforcement Officer.

Preventive Service

J. T. Arsenault, Clerk, Grade 1; J. W. Brault, Special Customs Excise Officer, Grade 2; D. G. Currie, H. V. Gough, Customs Excise Enforcement Officers; A. G. McCann, Stenographer, Grade 2; C. W. Paxton, Special Customs Excise Officer, Grade 2; J. E. Pinet, J. D. Synnott, Customs Excise Enforcement Officers.

Administrative

R. A. Burdett, Investigator of Values; Miss J. R. Duncan, Miss V. Jolicoeur, Frank Latour, Miss Margaret McLennan, Stenographers, Grade 2.

DEDUCTIONS

Nova Scotia

Amherst (Malagash): J. T. Treen, Customs Excise Enforcement Officer.

Antigonish (Bayfield): C. L. Gass, Customs Excise Enforcement Officer.

(Harbour au Bouche): W. P. DeCoste, Customs Excise Enforcement Officer.

Canso (Sherbrooke): J. R. McDonald, Sub-Collector of Customs and Excise, Limited Service.

Digby (Little River): Mrs. A. F. Denton, Customs Excise Enforcement Officer.

Halifax: Wm. Gleeson, Surveyor of Customs and Excise, Grade 5; D. A. Hutchinson, Assistant Customs Appraiser, A. R. Paul, Customs Excise Examiner.

(Spry Bay): Isaac J. Leslie, Customs Excise Enforcement Officer.

Prince Edward Island

Charlottetown (Cardigan): Felix Gallant, Sub-Collector of Customs and Excise, Limited Service.

(Halliday's Wharf): M. McPherson, Customs Excise Enforcement Officer.

(Montague Bridge): Edward Parkman, Sub-Collector of Customs and Excise, Limited Service.

(St. Peters): J. J. McKinnon, Sub-Collector of Customs and Excise, Limited Service.

New Brunswick

St. John: J. B. Rainsford, Customs Excise Examiner.

(Chance Harbour): R. L. Belding, Customs Excise Enforcement Officer.

Quebec

Athelstan (Malone, N.Y.): G. G. Burchell, Freight Examiner, U.S.

Beebe Junction (Rock Island): J. F. Paquette, Customs Excise Clerk.

Montreal (St. Jacques): J. A. Parizeau, Customs Excise Enforcement Officer.

Quebec (Harrington Harbour): Mrs. Esau Anderson, Customs Excise Enforcement Officer.

(Port Menier): Arthur Drolet, Sub-Collector of Customs and Excise, Limited Service.

Sherbrooke: G. C. Harkness, Customs Appraiser.

St. Hyacinthe: J. M. A. Lanctot, Customs Excise Examiner.

Ontario

Belleville: A. S. Malley, Customs Excise Examiner.

Hamilton: W. A. D. Baby, Collector of Inland Revenue, Grade 4; Wm. Peebles, Assistant Customs Appraiser; A. Y. Young, Customs Appraiser (Divisional).

(Oakville): W. A. Ferrah, Sub-Collector of Customs and Excise, Grade 1.

Sault Ste. Marie: T. H. Elliott, Customs Excise Examiner; E. P. Molony, Cashier and Computing Clerk.

Toronto: B. J. Doyle, Special Exciseman, Grade 2; G. G. Eakins, Customs Excise Clerk; George Forrest, Customs Excise Examiner; S. T. H. Harris, Customs Appraiser; J. A. Kirby, Customs Excise Examiner; James Sinclair, Customs Truckman.

Wallaceburg (Sombra): J. W. Burnham, Customs Excise Enforcement Officer.

Windsor: E. Quinlan, Clerk, Grade 1.

(Walkerville): John Bailey, Sub-Collector of Customs and Excise, Grade 3.

Alberta

Calgary: D. P. Foster, Customs Excise Examiner.

(Drumheller): A. C. Finley, Customs Excise Examiner, Grade 1 Outport.

British Columbia

Vancouver: Alex. Hamilton, Customs Excise Examiner.

Victoria (Nootka): A. C. Goble, Customs Excise Enforcement Officer.

Preventive Service

D. M. Collins, Special Customs Excise Officer, Grade 2; T. J. Hawley, A. A. Hurteau, Conrad LeBlanc, Customs Excise Enforcement Officers; W. G. McIntomney, Clerk, Grade 1; J. E. Mossman, Jos. Richard, Customs Excise Enforcement Officers.

Inspection

A. O. Kenny, Investigator of Drawback Claims; G. C. McQuire, Inspector of Customs and Excise.

Administrative

H. L. Wood, Senior Customs Excise Checking Clerk.

PROMOTIONS

Nova Scotia

Halifax: L. M. Major, from Computing Clerk to Customs Appraiser (Divisional).

Quebec

Quebec: J. L. A. Dugal from Customs Excise Examiner, to Assistant Customs Appraiser; A. J. Livingstone, from Customs Excise Examiner, to Senior Customs Excise Examiner.

Sherbrooke: J. A. R. Charest, from Computing Clerk to Customs Appraiser.

Ontario

Bridgeburg: W. G. Stamp, from Assistant Customs Appraiser to Customs Appraiser.

Galt: H. N. Simmons, from Customs Excise Examiner, to Cashier and Computing Clerk.

Gananoque: K. E. Mullen, from Customs Excise Examiner, to Collector of Customs and Excise, Grade 1.

Niagara Falls (Queenston Bridge): G. A. Woodruff, from Customs Excise Examiner, Seasonal, to Customs Excise Examiner.

Toronto: C. B. Brown, from Customs Express and Postal Cashier to Computing Clerk; James Henderson, from Customs Excise Clerk to Cashier and Computing Clerk; Sidney Mullins, from Customs and Express and Postal Cashier to Customs Excise Cashier; W. S. Paisley, from Customs Excise Clerk to Special Exciseman, Grade 1.

Toronto (West Toronto): Thos. Smith, from Computing Clerk to Assistant Customs Appraiser.

Manitoba

Winnipeg: Robert Brown, from Clerk, Grade 1, to Customs Excise Clerk; K. A. N. Flemming, from Senior Computing Clerk to Chief Customs Excise Clerk, Grade 7; Frederick Lawrence, from Customs Truckman to Customs Excise Examiner; E. W. Prowse, from Clerk, Grade 4, to Cashier and Computing Clerk.

Inspection

Wm. Caven, from Dominion Inspector of Inland Revenue, to Dominion Inspector of Excise; Robert Allen, J. E. Beaudoin, R. H. Bernard, R. D. Blandford, F. Charlesworth, D. P. Christie, E. H. Clark, Alex. Cypihot, J. L. Donaldson, L. F. Duffy, E. A. Edson, T. W. A. Flanagan, A. G. Forster, A. P. Frappier, A. J. Gallant, E. A. Guilfoyle, E. G. Holtby, J. W. Henderson, J. O. Jones, C. B. Kay, H. C. Kerr, H. A. Labad, M. Lagace, A. J. Larochelle, J. A. E. Lauzon, G. N. Leaf, F. M. Leahey, D. H. Leng, C. E. Lymburner, T. B. Lyons, J. D. A. Macfie, A. F. MacMillan, O. E. J. Martineau, J. F. Matta, Robt, Menzies, G. G. Milne, A. J. W. Page, R. G. Paterson, C. E. Phillipson, E. H. P. Pollard, E. H. Raymond, J. S. Robbins, Bernal Ross, C. H. V. Smith, W. B. Stuart, J. S. G. Tassie, L. J. Thorburn, from Assistant Inspectors of Customs and Excise to Excise Tax Auditors; R. A. Bishop, G. H. Code, from Special Inspectors of Customs and Excise to Special Excise Tax Auditors; F. Finlayson, M. J. Furlong, from Assistant Inspectors of Customs and Excise to Special Excise Tax Auditors; G. W. Jones, from Special Inspector of Customs and Excise, to Special Excise Tax Auditor; Miss A. W. Gogins, from Stenographer, Grade 2, to Stenographer, Grade 3.

Administrative

J. Sydney Roe, from Inspector of Customs and Excise to Examiner of Publications and Director of Publicity, Department of National Revenue. A. E. Bales, from Clerk, Grade 2, to Clerk, Grade 3; C. H. Callbeck, from Head Clerk, to Chief Clerk; T. H. Cuthbert, from Clerk, Grade 3, to Clerk, Grade 4; Miss M. E. Flewellyn, from Stenographer, Grade 3, to Secretary to Executive; C. E. Gunby, from Principal Clerk to Head Clerk; W. L. Hicklin, from Special Customs Excise Officer, Grade 2, to Head Clerk; Hugh Higgins, from Clerk, Grade 2, to Clerk, Grade 3; W. G. Livingstone, J. J. McGill, from Departmental Accountants, Grade 3, to Departmental Accountants, Grade 4; H. B. Timleck, from Stenographer, Grade 3, to Clerk, Grade 4; F. T. Tory, H. M. Wetmore, from Principal Clerks to Head Clerks.

TRANSFERS

H. L. Cleveland, from Sub-Collector of Customs and Excise, Grade 1, Cookshire, Que., to Customs Excise Clerk, Sherbrooke, Que.

H. H. Hyde, from Customs Excise Enforcement Officer, Roosville, B.C., to Customs Guard, Vancouver, B.C.

A. Kerkham, from Sub-Collector of Customs and Excise, Grade 1, Taber, Alta., to Customs Excise Clerk, Lethbridge, Alta.

J. C. H. Lalonde, from Customs Excise Examiner, Rock Island, Que., to Customs Excise Examiner, Montreal, Que.

E. A. Reid, from Sub-Collector of Customs and Excise, Grade 1, Seaforth, Ont., to Customs Excise Clerk, Guelph, Ont.

PROMOTIONS AND TRANSFERS

H. L. Chapin, from Sub-Collector of Customs and Excise, Limited Service, Colborne, Ont., to Customs Excise Clerk, Toronto, Ont.

Antoine Cyr, from Customs Excise Enforcement Officer, Grindstone, Que., to Customs Excise Clerk, Quebec, Que.

C. C. Fiddick, from Sub-Collector of Customs and Excise, Limited Service, Brighton, Ont., to Customs Excise Examiner, Cobourg, Ont.

P. LeBoutillier, from Collector of Customs and Excise, Limited Service, Perce, Que., to Customs Excise Examiner, Quebec, Que.

Miss M. McPhee, from Stenographer, Grade 2, Administrative, Ottawa, to Stenographer, Grade 3, Buffalo, N.Y.

T. C. Rubbra, from Computing Clerk, Edmonton, Alta., to Assistant Customs Appraiser, Lethbridge, Alta.

The Chinese are a remarkable people. Despite the famines, civil wars and other calamities suffered by China last year, the customs returns for 1928 amounted to more than $60,000,000, as compared with $48,000,000 for the previous year. With the recently announced increased schedules which became effective on February 1, it is forecasted that the customs revenues this year may approximate $100,000,000. Good for China.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF APRIL 1928 AND 1929

—	1928	1929	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	13,473,948 53	17,103,715,29		
Less Refunds and Drawbacks	893,434 29	1,859,891 06		
Net	12,580,514 24	15,243,824 23		2,663,309 99
Excise Taxes	2,730,640 13	2,734,320 07		
Less Refunds and Drawbacks	57,264 67	93,627 70		
Net	2,673,375 46	2,640,692 37	32,683 09	
Excise Duties	4,324,120 10	4,727,723 68		
Less Refunds and Drawbacks	55,346 55	22,715 35		
Net	4,268,773 55	4,705,008 33		436,234 78
Sundry Collections	85,290 17	87,273 52		
Less Refunds and Drawbacks	5 00	12 00		
Net	85,285 17	87,261 52		1,976 35
Net Totals	19,607,948 42	22,676,786 45	32,683 09	3,101,521 12
Net Increase				3,068,838 03

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF APRIL 1928 AND 1929

—	April 1928	April 1929	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	8,348,338 30	8,492,977 86		144,639 56

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF APRIL, 1928 AND 1929

		April, 1928		April, 1929	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			58,974,315		65,727,599
Total Exports (Foreign Produce)			1,480,108		1,426,337
Principal Items of Exports—:					
Wheat	Bush.	8,360,901	11,418,197	7,313,528	8,072,341
Wheat flour	Brls.	609,372	3,698,833	720,050	3,866,186
Fish	Cwt.	116,738	1,003,223	117,080	1,228,684
Furs	$		1,567,316		2,126,320
Meats	Cwt.	62,870	1,101,498	56,206	1,125,503
Cheese	Cwt.	6,681	160,630	8,039	190,834
Planks and Boards	M ft.	99,154	2,618,607	108,918	2,996,180
Wood pulp	Cwt.	1,132,204	3,013,864	1,150,745	3,155,350
Newsprint	Cwt.	2,800,211	9,068,396	3,247,615	9,747,536
Automobiles and parts	$		1,850,457		2,962,914
Copper, unmanufactured	Cwt.	72,634	937,171	122,789	2,191,487
Nickel, unmanufactured	Cwt.	59,391	1,410,463	71,285	1,770,982
Imports entered for Consumption —free goods			25,452,137		30,452,856
Imports entered for Consumption —Dutiable goods			53,038,333		67,173,761
Total Imports entered for Consumption			78,409,470		97,626,617

THE "I'M ALONE"

This illustration shows the auxiliary schooner *I'm Alone,* which was sunk by a United States coastguard cutter One member of the schooner's crew was drowned. The *Halifax Chronicle* in its issue of March 23, 1929, states that the schooner *I'm Alone,* one of the finest ever built in Lunenburg, was launched in 1923 at Lunenburg and was 125.6 feet long, beam of 27 feet and 10.06 feet deep, with a gross of 205 and net of 114 tons. She was fitted with a 14 sc crude oil engine and had a wireless receiving and sending set on board. The vessel was well known at Halifax, having called there on numerous occasions. Illustration by courtesy of the *Halifax Chronicle.*

The National Revenue Review

Connaught Building, Ottawa, Headquarters of the National Revenue Department

June, 1929

Vol. II — No. 9

Issued by Authority of the Minister of National Revenue, Canada

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Department of National Revenue

Minister of National Revenue
THE HONORABLE W. D. EULER, P.C., M.P.

Private Secretary—David Sim.

Commissioner of Customs, R. W. Breadner.
Commissioner of Excise, G. W. Taylor.
Commissioner of Income Tax, C. S. Walters.
Assistant Commissioner of Customs, C. P. Blair.
General Executive Assistant, Wm. Ide.

BOARD OF CUSTOMS

R. W. Breadner *(Chairman),* Commissioner of Customs.
G. W. Taylor, Commissioner of Excise.
C. S. Walters, Commissioner of Income Tax.
C. P. Blair, Assistant Commissioner of Customs.
J. A. Russell, Commissioner of Tariff.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. II **OTTAWA, JUNE, 1929** **No. 9**

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

IN THIS ISSUE

Port Of Windsor Prospering
New bridge and tunnel will increase business

Large Still Found In Montreal
Complete plant in heart of city

Income Tax Assessment Upheld
Supreme Court Judgment in important case

A Peep Into The Past
Glimpse of growth of Department's services

Sales Tax On Samples
Additional facts given regarding ruling

Fifty Years In The Service
Fine record of Montreal port officer

Trade And Revenue Figures
Comparative statements for month of May

News and Comment, Departmental Rulings, Question Box and Letter Bag.

The Long and Strong Pull

As a result of the reorganization effected and the betterments instituted by the Minister, Hon. W. D. Euler, the Department of National Revenue is creating new records in collections in its three divisions of Customs, Excise, and Income Tax. The new fiscal year is still in its swaddling clothes, but indications point to it being a notable one in the Department's history. Customs, Excise duties, and Income Tax collections are in excess of the same period of last year as will be seen by referring to the financial table on page 23 of this number of the Review. These results could be achieved only by the wholehearted co-operation of all in the service of the Department, and it has been the aim of the Review, since it entered the field of government publications, to fan the glowing embers of loyalty to the National Revenue services and to foster the spirit of teamwork and comradeship. The long and strong pull of every officer will send the Department over the top once more in this fiscal year which has opened so promisingly. *Now then, all together!*

A Noteworthy Year

Post returns of Customs and Excise collections for 1928-29, received by the Department after the close of the fiscal year, brought the net total to $336,229,300. For the previous fiscal year the net total collections were $307,942,978, the net increase for the year being $28,286,321.

Brace Up and Spruce Up

FIRST impressions invariably are lasting ones. For that reason, if for no other, officers of the Customs division brought into contact with the travelling public, particularly at frontier ports, must wear their uniforms and caps while on duty. They must also avoid the use of intoxicating liquors. Slovenliness and the use of liquor are strictly prohibited, and any officer who thinks so little of his position that he is untidy in his dress, neglects to wear his uniform, and carries with him the aroma of John Barleycorn will be promptly requested to seek other employment. A word to the wise is sufficient. If the caps fits, wear it. This warning will not be repeated and, by personal observation, the Department is aware that in some cases it is needed. The good reputation of the Service throughout the Dominion must not be jeopardized by the actions of a few. Brace up and spruce up.

Getting Results

IN the May number of the REVIEW reference was made to the substantially increased collections by the Customs, Excise and Income Tax divisions of the Department, following the reorganization effected by the Minister, Hon. W. D. Euler. Even with the change in the rate of sales tax from 4 per cent to 3 per cent in the fiscal year 1928-29, the net revenue from Excise taxes reached $83,443,590, that change being almost wholly responsible for the decrease of $8,783,215. It is worthy of note also that for April last, the first month of the present fiscal year, the net revenue received from Excise taxes was $2,640,692, a decrease of only $32,683, compared with April, 1928, despite the reduction in the rate of sales tax for the year 1929-30 from 3 per cent to 2 per cent. Net Excise duty collections for April, 1929, were well ahead of that month last year, the figures being $4,705,008, as against $4,268,773. The Excise division is getting results.

Make a Good Impression

APPARENTLY a member of the Customs staff at one of the border ports has been nursing a grievance and has at last brought it to the friendly ear of the REVIEW. It has to do with port dating stamps found in every well-regulated office. These stamps are supposed to carry good impressions, but often, according to our correspondent, many manifests and other official documents bear indecipherable smudges which if they meant anything at all might be taken to mean anything. (That sentence, we fear, is almost as obscure as the stamps!). But our correspondent, plaintively and very properly, suggests that port dating stamps should be kept in good order and not permitted to become clogged with the accumulation of marking inks of bygone years. He adds that clear impressions create good impressions, and so say we all. Although it is inadvisable to judge cigars by the picture on the box you may sometimes form an opinion of the methods in vogue at a distant port by the cleanliness or otherwise of its dating stamp on a manifest.

Keep it For Ever

ALLUSION has been made in the REVIEW from time to time to the strangely worded letters which reach Collectors occasionally. A good specimen from a particularly irate lady, was received at a Saskatchewan Customs office. It read:—

I received your card two weeks ago that I have a parcel there, and I have to pay 49 cents on it. If you wouldn't send it, then you can keep it. I wouldn't pay 49 cents for nothing to you. Why don't we pay on the parcel what Eaton's send. I would be a crazy fool to send you 49 cents. I think you better send it. If you wouldn't send it, then you can keep it for ever.

Interesting Income Tax Ruling

INSPECTORS of Income Tax have been advised by official memorandum of a ruling respecting allowances for employees automobiles used for business purposes. The ruling is applicable to assessments for the year 1928 and subsequent periods, and is issued in order that there may be consistent treatment in all Income Tax districts regarding allowances for automobile expenses. The text of the ruling is as follows:—

An employee working on a fixed salary using a personally owned automobile for business purposes will not be allowed expenses in connection therewith unless there is a definite contract between his employer and himself that he is to use his car for the earning of the salary.

An employee who is working on a salary and commission, or on commission only, will be allowed the expenses of a personally owned automobile where, in the Inspector's judgment, the employee is required to use his own automobile in his business.

Where the expenses of an automobile are to be allowed, only such expenses as relate to the use for business purposes will be admitted. Any expenses relating to the use of the car for personal purposes will be disallowed.

No depreciation will be admitted unless the car is used exclusively for business purposes. Where a car is used partly for business purposes and partly for personal purposes depreciation will be disallowed.

In arriving at the amount of expenses to be allowed, where the employee keeps an actual record of his expenses there should be no difficulty in establishing the allowance to be made. In other cases, it would be well to establish a mileage allowance, which can be used in every such case, and in arriving at such mileage care should be taken that no depreciation is included except where the car is exclusively used for business purposes.

Sales Tax on Samples

IT would appear that some officers of National Revenue are not wholly conversant with the Department's ruling respecting sales tax on sample goods, and on goods manufactured by a firm and used for its own use.

Section 87 of the Special War Revenue Act reads in part:—

Whenever goods are manufactured or produced in Canada under such circumstances or conditions as render it difficult to determine the value thereof for the consumption or sales tax because

(*d*) such goods are for use by the manufacturer or producer and not for sale,

the Minister may determine the value for the tax under this Act and all such transactions shall for the purposes of this Act be regarded as sales.

Section 86, of course, imposes the tax on sales; Section 87 defines that under certain circumstances the transactions therein outlined must be regarded as sales.

Samples take a variety of forms. They may consist of full sized or small packages of the product. The small sample package is used largely in the case of drugs and pharmaceutical preparations and toothpastes. Occasionally sample portions are distributed free at fairs, bazaars and similar functions, and samples such as cigars and beverages, at banquets and gatherings of that nature.

The Department holds that, irrespective of the method of distribution, the giving of samples in any of the cases such as those outlined, brings the manufacturer within the clause —"for use by the manufacturer and not for sale," and therefore subject to the imposition of sales tax.

If a manufacturer were producing machinery, for example, and built certain machinery for his own use in his own plant, such machinery would be subject to tax.

Similarly, if a firm produced job printed matter, that portion used for its own correspondence would be subject to the tax to the same extent and on a similar value as if it had in fact been sold.

Reasons for Increase

THE following editorial note appeared in the *Ottawa Journal* recently:—

The Department of National Revenue took in $54,933,912 from the income tax between April 1 and May 15 this year, this being an increase of $9,134,611 over the amount collected during the same period last year. The reasons for the increase are fairly obvious. They are (1) the increased prosperity of the country and (2) increasingly efficient methods of collection.

A Peep into the Past

OLD Father Time brings many changes in his train. Among a number of old books and Customs documents sent to the *Editor* recently from the port of Chatham, Ontario, was a well preserved copy of the "Estimates of Canada" for the fiscal year ending 30th June, 1877. It bears the imprint on the title page "Ottawa: Printed by Maclean Roger & Co., Wellington Street." A cursory glance at this ancient copy of the Estimates reveals the remarkable growth of the services now incorporated in the Department of National Revenue. For that reason it may be of interest to refer to some of them.

In the Customs Department, inside service, for that year provision was made for 23 employees, the same number as in the previous year. The Deputy Head—Commissioner, received $3,200, and the total inside service salaries amounted to $27,500. The inside service staff of the Inland Revenue Department consisted of 22 officers, with total salaries of $24,982, of which the Commissioner received $3,200. For the purpose of comparison, the Customs and Excise main estimates, inside service, for the present fiscal year 1929-30 are as follows: staff 387, salaries $745,840, contingencies $50,000.

Some interesting items appear in the estimates for 1876-77. The total vote for the Customs outside service was $697,591; salaries and contingencies of the ports in Ontario were $219,054; Quebec $199,510; New Brunswick $92,329; Nova Scotia $103,250; Manitoba and Northwest Territories $10,250; British Columbia $20,208; Prince Edward Island $21,990. Salaries and expenses of Inspectors were $16,000. For the collection of Excise revenue $235,800 was provided.

The growth of the Customs and Excise services may be judged by comparing the above figures with the estimates of the present fiscal year 1929-30. Salaries and contingent expenses of the various ports in the Dominion call for $7,815,975. Salaries and travelling expenses of inspectors, investigators of values and claims for drawbacks, and in connection with the Board of Customs take $1,175,755. The printing and stationery and miscellaneous accounts call for $700,000; the Preventive Service estimate is $2,007,933. In addition the administration of the Income War Tax Act and the Business Profits War Tax Act takes $2,200,000 for the fiscal year. In a word National Revenue main votes, excluding the inside service vote, for this year are $14,014,663. From small beginnings the services of the Department have grown to lusty manhood, and that fact is emphasized by a glance at the faded copy of the Estimates of fifty-two years ago. Truly Time brings many changes and improvements.

INCOME TAX RECEIPTS BY DISTRICTS

Comparative statement of Income Tax revenue by districts, received during the second month of the fiscal year, May 1928 and May 1929. Decreases marked*.

Districts	1928-29	1929-30	Increase or Decrease	Districts	1928-29	1929-30	Increase or Decrease
Charlottetown		34,098 56	34,098 56	Regina	463,546 58	513,136 64	49,590 06
Halifax	441,520 77	483,422 87	41,902 10	Saskatoon	122,584 00	189,215 57	66,631 57
St. John	380,157 38	418,641 24	38,483 86	Pr. Albert	32,597 87	27,250 78	* 5,347 09
Quebec	824,107 96	865,820 01	41,712 05	Calgary	717,233 67	1,092,626 44	375,392 77
Montreal	15,041,734 07	17,901,740 31	2,860,006 24	Edmonton	277,647 36	397,085 29	119,437 93
Ottawa	1,743,284 09	1,876,163 74	132,879 65	Vancouver	3,429,904 54	3,544,123 08	114,218 54
Kingston	341,405 63	312,236 12	*29,169 51	Yukon	88 86	15,755 13	15,666 27
Belleville	271,269 23	363,239 51	91,970 28	Head Office		1,392 43	1,392 43
Toronto	12,499,111 90	14,908,226 52	2,409,114 62	Penalty T. 3, T. 4 and T. 5.			
Hamilton	3,523,990 78	4,479,295 49	955,304 71				
London	3,655,740 67	4,782,733 66	1,126,992 99				
Ft. William	214,339 35	262,164 76	47,825 41	Total	46,468,247 76	55,454,015 17	8,985,767 41
Winnipeg	2,487,983 05	2,985,647 02	497,663 97				

HERE AND THERE

Human nature being what it is, promotions and salary increases are always live topics in the National Revenue Service. It was suggested to the *Editor* recently (rather cynically it is feared), that the ideal department would be one in which the prizes went, not to the swift or pushful, but where, by the mere effluxion of time, each in turn received his reward:—

To gain promotion, not by sweat or tears,
But wait its coming through the circling years.

How many National Revenue officers know why a ship is divided into sixty-four shares? The *Editor* confesses that when the question came to him he was not able to supply the information off-hand, but by a strange coincidence the reason was forthcoming on the same day in a sketch of the work pertaining to the registration of shipping prepared by G. E. Adams, Assistant Registrar at Vancouver. In that sketch was the following passage:—

Many questions are brought to this office, some of an entirely personal nature. One of the most common is:—"Why is a ship divided into sixty-four shares?" The answer usually given is that in the early feudal days in England, two or more barons, having their castles on the coast, would be compelled by their liege lord, the King, to supply war vessels, those in the interior supplying men for the army. These vessels were propelled by thirty-two sweeps of oars, sixteen aside, two rowers to each sweep, making a total of sixty-four rowers. According to the ability of the baron, he supplied, say, eighteen men, and contributed his proportion to the building of the ship. He was then said to own eighteen sixty-fourths shares in the vessel. Be this as it may, it makes a fairly good explanation.

E. H. Buckland, of the Customs-Excise staff at Chatham, Ontario, writes that he has an account book for Bruce Mines, Ontario, post office, for the year 1854, containing some information respecting Customs in those far distant days. In one of the accounts two entries are shown for one Samuel Lobb, as follows: "1854, July 29, To Customs Duties, One shilling and two pence; 1854, November 13, To Customs Duties, Six pence." Mr. Buckland adds: "These accounts were paid quarterly, if the debtor didn't forget, so you will see that in two instances at least people have been able to evade Customs duties at the time of importation, even though entry was made."

To F. J. Julien, of the Quebec port staff, the *Editor* is indebted for the following interesting item from the *Quebec Chronicle* files of one hundred years ago, regarding the payment of Customs House officers' salaries:—

The information contained in the message from Sir James Kempt to the Legislative Assembly respecting the salaries of the Customs House officers, insists upon the officers retaining in their own hands the moneys in payment of their salaries, and offers a bargain to the Colonial Legislature, either to vote permanently out of the Colonial funds the whole of the salaries, or agree to vote, we understand still permanently, only £5,176, the additional £2,139 15s. 6d. being paid out of the Home revenue.

How prone we are to look back to by-gone years and regard them as the best ever. Distant fields are always green but the fields of the past are greener. Men and events loom large in perspective and we are apt to belittle the present and overestimate the past. The *Editor* came across recently a passage in one of *Macaulay's Essays* which deals with this very point. The great essayist says:—

It may at first sight seem strange that society, while constantly moving forward with eager speed, should be looking backward with tender regret. But these two propensities, inconsistent as they may appear, can easily be resolved into the same principle. Both spring from our impatience of the state in which we actually are. That impatience, while it stimulates us to surpass preceding generations, disposes us to overrate their happiness. It is, in some sense, unreasonable and ungrateful in us to be discontented with a condition which is constantly improving. But, in truth, there is improvement precisely because there is discontent. If we were perfectly satisfied with the present, we should cease to contrive, to labour and to save with a view to the future. And it is natural that, being dissatisfied with the present, we should form a too favourable estimate of the past.

PORT OF WINDSOR PUSHING AHEAD

Completion of new bridge and tunnel will increase business

THE rapid growth of Windsor and the adjacent communities grouped under the name of the Border Cities is evidenced by the large increase in Customs-Excise collections during the past fiscal year. The total revenue for the port of Windsor, including the outports of Walkerville, Sandwich, and Belle River, was $29,771,337. Of this total Excise tax collections were $6,948,346; Excise duty $9,069,905. Express collections were $136,798 and Postal Parcels $44,679. Export entries totalled 211,922. The increase in revenue over the preceding year was $13,186,114; in entries 47,000; in export entries, 66,400.

The Ambassador Bridge between Detroit and Windsor is well under way, and the corner stone of the Customs house and the Immigration office on the Canadian side of the bridge was laid on April 26, 1929, by O. G. Adams, Inspector of Immigration, and A. H. Dalziel, Collector of National Revenue.

Work on the tunnel between Detroit and Windsor is progressing, and within a short time the first section of the tube will be in place on the United States shore. The land work in Windsor and Detroit is also going ahead, and it is anticipated the tunnel will be finished ahead of schedule time. This will

This illustration shows the Canadian Terminal Building of the Ambassador Bridge, between Detroit and Windsor. This building when completed will provide accommodation for the Customs and Excise officers stationed at the bridge, Immigration officers, and the administrative staff of the Canadian Transit Company, of which Mr. R. B. McDougald, formerly Inspector, Department of National Revenue, is Manager. The photographs were furnished to the *Review* by Mr. McDougald.

add greatly to the volume of business handled by the Customs staff at Windsor.

Indications point to a considerable increase in Customs-Excise business over last year, with the completion of these two great transportation facilities.

The airport at Walkerville is making progress and ere long it will be fully equipped and established, with direct mail service from eastern points.

Arrangements are being completed for the erection of a large elevator on the Michigan Central Railroad's terminal property at Windsor, which should materially increase the railway and marine business at this port.

An announcement from Detroit says that the Ambassador Bridge will be surmounted by the words "Ambassador Bridge" emblazoned against the sky in red letters six feet high. Neon tubes are to be used in the electric signs mounted above the towers on either side of the river, 400 feet above the water. The beacons will be visible for many miles and will guide the motorists travelling at night between Canada and the United States just as the air beacons are used for guiding airmen approaching from afar, or as lighthouses guide mariners at sea. It is understood to be the first time that any large bridge has installed such signs for such a purpose.

This illustration shows the ceremnoy of laying the corner stone of the Main Building, Canadian Terminal, of the Ambassador Bridge, between Detroit and Windsor. The corner stone was laid on April 26, 1929, and reading from left to right the names are: R. B. McDougald, Manager, The Canadian Transit Company; W. A. Jacques, District Chief, Customs-Excise Preventive Service; O. G. Adams, Inspector in charge, Immigration and Colonization, Windsor; A. H. Dalziel, Collector of National Revenue, Windsor; J. U. Piche, Sub-Collector, Sandwich; and Thomas Yates, Surveyor, Customs and Excise, Windsor.

LARGE STILL UNEARTHED IN MONTREAL

Complete plant found in heart of business section

THE work of unearthing illicit stills goes on continually. One of the largest and most complete plants ever discovered in Montreal was seized by Customs-Excise officers of that port recently in a four story building situated on Grey Nuns Street, in the heart of the business section. This still had an average capacity of about 2,000 gallons a day, and there were in large wood vats about 3,000 gallons of mash which the operators of the still had started heating the morning the seizure was made.

Portion of large illicit still, 6 feet high and 19 feet circumference, seized in Montreal. Photographs furnished to the *Review* by courtesy of *La Presse*, Montreal.

This illustration shows three wooden fermentation vats, 27 feet circumference, 7 feet high, containing mash at time of seizure of large still in Montreal.

In the cellar was a steam boiler, also a large iron tank. On the main floor was the copper still, 19 feet in circumference, 6 feet high at base, and rectifier. On the second floor were three large wood vats equipped with copper worms, capacity about 3,000 gallons each. On the third floor were a large wood mixer operated by a three H.P. electric motor, and a large air compressor. On the fourth floor was another condenser and the head of the still ran through the whole four story building.

BUSY TIMES AT MONTREAL

Detailed returns are now available of the business transacted at the various branches of the port of Montreal during its record-breaking fiscal year 1928-29. In the Express branch 45,151 B-1 entries, covering 87,798 packages, produced a revenue of $3,060,406. Small collection entries numbered 10,098, covering 139,592 parcels, collections being $882,933.

April, 1929, the first month of the new fiscal year, started off well in the Express branch. On B-1 entries 8,234 packages were delivered and $297,451 collected. Small collection entries covered 12,961 packages; collections $84,513.

At the Customs Postal Parcel branch, Montreal, during the past fiscal year 470,795 packages were handled, an increase over the preceding year of 80,418. Duty collected reached the total of $1,235,917, an increase over the previous year of $154,546. For April, 1929, the business of the Customs Postal branch showed an increase in collections over March, 1929, of $16,484, and over April, 1928, of $22,519. The excellent showing of the Express and the Postal Parcels branches for the first month of the new fiscal year indicates that the Customs-Excise port of Montreal is pointing to a new record.

INCOME TAX ASSESSMENT UPHELD

Judgment of Supreme Court in Interesting Case

JUDGMENT has been handed down by the Supreme Court of Canada dismissing the appeal of the Fraser Valley Milk Producers Association, from the judgment of Mr. Justice Audette of the Exchequer Court which upheld the assessment levied against the Appellant by the Income Tax Division of the Department of National Revenue.

The company was a co-operative association incorporated under the Agricultural Associations Act of British Columbia. It had share capital. Membership was restricted to producers of milk resident in the Fraser Valley, west of Yale. Each member had to be a subscriber for at least ten shares of the capital stock of the association and had to execute an agreement respecting the sale of milk and cream through the association. Shareholders could hold not less than ten nor more than three hundred shares. Dividends received by shareholders were proportioned according to the amounts paid up on their shares.

Under the contract entered into between the members and the association, the association was entitled to deduct, from month to month, from the moneys realized from the sale of the milk and cream such amounts for the purposes of the association as its directors might from time to time decide, which amounts were not to exceed in all ten per cent of the amount realized from the sale of the said milk and cream. Such amounts so deducted and retained by the association constituted a fund in the hands of the association to be expended for certain specified purposes and among others " for the purpose of paying a cash divided on the paid up shares in the capital stock of the association at such rate as may be fixed by the said association in annual general meeting; such dividend not to exceed eight per centum per annum."

The financial report of the company for 1923 showed that there was from the operation of the company for that year a balance of $39,953.34 which admittedly had been distributed among the shareholders. Certain allowances against this sum were made and in respect of the balance of $32,000 odd it was held by Audette J. in the Exchequer Court of Canada that the Appellant was assessable to Income Tax thereon as taxable income received during the year 1923. From this judgment the Appellant appealed on two grounds:

First, that this sum was not received by the Appellant in the year 1923, and secondly, if so received, it is not assessable to Income Tax.

Dealing first with the second of these contentions, the Supreme Court of Canada held that both the Statute under which the Appellant was organized, and the Appellant's own rules, contemplated the distribution of profits to the shareholders of the association as such.

Points in Judgment

The judgment of the Supreme Court of Canada continues as follows:

Money distributed among the shareholders by way of dividend, pursuant to the terms of this contract, are moneys paid out of profits—profits assessable to Income Tax. The contention of the Appellant, however, is that the scheme as a whole is a co-operative scheme, and that the association is incorporated for the purpose of providing convenient machinery for putting this scheme into effect. The Appellant is, it is said, a mere agency, and the profits, so called, distributed among the shareholders, constitute, in part, the returns received by the Appellant in that character, which in the form of dividends, or interest on paid up capital, are handed over to the producers.

It seems impossible to accept this view. It is quite clear that the moneys distributed, as dividends, or among shareholders as interest on paid up capital, are not divided among the producers, unless by accident, in the same proportion as the share of moneys realized from sales, which is paid directly to producers from month to month, under the terms of the contract. The share of each producer in the moneys so distributed, is determined by the butter fat content of his product, while

his share of moneys distributed, by way of dividend or interest, is determined by the amount he has paid on his shares. Moreover, while it is intended, no doubt, that the number of shares held shall bear a definite relation to the number of cans of milk supplied by the shareholder to the assoeiation, that relation is not neeessarily maintained, as the following evidence shows:—

"Q. Supposing we had a shipper who shipped one can of milk but he only held five shares, and we have another who ships one can of milk but he has three hundred shares; you say the money all goes to the shipper and they are synonymous?
A. Yes.
Q. Do they get the same amount of money?
A. No.
Q. Where is the difference?
A. The man with bigger shipments would get more.
Q. The shipments are both the same?
A. The man who has more capital in the company would get more interest."

On the whole it seems impossible to treat the distribution of moneys under Clause 3 C of the contraet as a mere aecounting by the Appellant, as agent, to its principals. Admittedly, by the eontract, the moneys realized from the sale of milk and ream, were to be distributed "about the middle and the end of each month," or at such periods as might be fixed by the association, subject to the monthly deduetion above mentioned, whieh is not to exeeed ten per eent (10%) of the total amount realized from sales. Money retained, whieh remained in the hands of the assoeiation at the end of the year 1923, eould only be retained in virtue of the proviso to the third paragraph of the agreement, whieh authorized the retention of moneys "for the purposes of the assoeiation." The destination of the moneys, so retained, is explieitly fixed by the terms of the agreement itself. Only in payment of a eash dividend is the distribution of any part of such moneys among the shareholders authorized, and this only after the expenses, incurred by the association "in earrying on its business" have been provided for.

As to the first contention: The terms of the eontract seem to conclude the point against the Appellant. The Appellant's argument is that the balance of $39,000 odd, which was distributed after the Annual Meeting of February, 1924, consisted of the undistributed proeeeds of sales in the year 1923. These moneys, as part of such proeeeds, could only be retained rightfully under the terms of the proviso, paragraph 3, and, therefore, we are entitled, and indeed bound to presume, that they were, from month to month, deducted and retained by the assoeiation, pursuant to those terms, that is to say, "for the purposes of the association," and moreover, that the distribution among the shareholders was made in conformity with the obligations of the Appellant under the contract. The proper inference, therefore, is that these moneys were received by the Appellant, for its own use, in the year 1923.

The appeal is to be dismissed with costs.

EXCISE DUTY COLLECTIONS

Exeise duty eollections for April, 1929, showed an increase over April, 1928. The figures were $5,309,620, and $5,019,392 respeetively. There were increased duty collections on cigars, cigarettes and manufactured tobacco. The number of eigarettes entered for eonsumption in April, 1929, was 398,296,190, as against 346,594,870 for April, 1928.

The monthly statements are as follows:—

Comparative statement of Excise duty collections during the months of April, 1928, and April, 1929:—

April, 1929, spirits potable, $1,280,570; April, 1928, $1,381,338. April, 1929, spirits, non-potable, $102,658; April, 1928, $101.853. April, 1929, malt, $414,130; April, 1928, $394,779. April, 1929, cigars, $43,009; April, 1928; $34,813. April, 1929, cigarettes, $2,391,922; April, 1928, $2,079,942. April, 1929, manufactured tobacco, $379,281; April, 1928, $365,919. April, 1929, foreign raw leaf tobacco, $636,764; April, 1928, $612,052. April, 1929, beer, $23,055; April, 1928, $9,485. April, 1929, licenses, $38,228; April, 1928, $39,007. April, 1928, Canada Twist, $1.50.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of April, 1928, and April, 1929.

April, 1929, tobacco, cut, 1,309,269 pounds; April, 1928, 1,212,817 pounds. April, 1929, tobacco, plug, 512,070 pounds; April, 1928, 541,783 pounds. April, 1929, cigarettes, number 398,296,190; April, 1928, 346,594,870. April, 1929, cigars, number 14,363,395; April, 1928, 11,403,005. April, 1929, snuff, 75,053 pounds; April, 1928, 76,471 pounds. April, 1929, foreign raw leaf tobacco, 1,530,997 pounds; April, 1928, 1,518,833 pounds.

MANY SEIZURES IN APRIL

Preventive Service begins new fiscal year well

The Customs-Excise Preventive Service began the new fiscal year with 314 seizures reported during April. Of these 196 were Customs and 118 Excise. For April, 1928, there were 207 seizures; 115 Customs and 92 Excise. It will thus be noted that there is a substantial increase in the number reported for April, 1929, over the same month in 1928.

This illustration shows the Customs cruiser *Scaterie* operating in the Northumberland Straits. Captain Herman is in charge of this boat, which is 74 feet over all, 13 feet beam and has two 300 h.p. and one 45 h.p. engines. The *Scaterie* carries a crew of seven and is doing effective work in the prevention of smuggling.

By provinces the seizures were:—

Nova Scotia, Customs 34, Excise 17; New Brunswick, Customs 2, Excise 13; Prince Edward Island, Customs 1, Excise 3; Quebec, Customs 18, Excise 25; Ontario, Customs 115, Excise 21; Headquarters (Ottawa) district, Customs 3, Excise 1; Manitoba, Customs 7, Excise 8; Saskatchewan, Customs 3, Excise 24; Alberta, Customs nil, Excise 5; British Columbia, Customs 13, Excise nil; Yukon Territory, Customs nil, Excise 1.

SEASON OPENED

The eastbound transatlantic passenger season opened May 2, 1929, with the sailing from Montreal of the *Montclare* for Cobh, Cherbourg, Southampton and Antwerp.

THE FAMILY ALBUM

Fifty years in the service of the Department is the fine record of J. Adhemar Pare, of the Montreal port staff. During the past half century Mr. Pare has served in many capacities, and now holds the rank of Principal Clerk, having supervision of Customs and Excise bonded warehouses at Montreal. After initial training in the Long Room at Montreal, Mr. Pare was sent for a time to

J. Adhemar Pare, who has completed 50 years of service as a Customs officer.

Sherbrooke, and in 1885 was in charge of the office at Athelstan for several months. For many years Mr. Pare was Customs officer in charge at the Bonaventure station at Montreal. He was promoted to the rank of Chief Locker in 1913 and later to that of Principal Clerk. Mr. Pare completed his fifty years service in May, 1929, and is still actively engaged in the discharge of his daily duties.

Re TOBACCO AND CIGARS

Two official circulars dealing with tobacco and cigars, signed by G. W. Taylor, Commissioner of Excise, and dated May 1, 1929, have been issued to Collectors. For the benefit of all concerned the texts are given hereunder.

By Order in Council dated 26th April, 1929, Section 24, Subsection (*c*) of the Regulations, in respect of tobacco and cigars and tobacco and cigar manufactories, is cancelled, and Subsections (*f*), (*g*) and (*l*) of said section are likewise cancelled and the following substituted in lieu thereof:

(*f*) This permit is to be made in duplicate for transfers from one manufacturer to another within the same port, and when the tobacco is intended for removal to a licensed manufacturer in another port, the permit is to be made in triplicate.

(*g*) The Collector of the port from which the tobacco is shipped is to transmit to the Collector of the port to which the tobacco is consigned, two copies of the permit. The Collector at the receiving port will, so soon as the tobacco has been received, and entered to the debit of Stock Book No. 1 of the consignee, return to the Collector at the shipping port, one copy of the permit, bearing the proper acknowledgment of the receipt of the tobacco.

(*l*) The foregoing provisions apply solely to domestic leaf and free leaf tobacco. Imported leaf tobacco is to be removed, in bond, or exported, in bond, as heretofore, under the provisions of Order in Council dated 23rd December, 1924.

Under authority of an Order in Council, dated 26th April, 1929, Section 17 of the General Warehousing Regulations, respecting the warehousing of goods liable to duty of Excise, as established by Order in Council, dated 21st February, 1927, is amended by adding the following paragraphs to Subsection (2) thereof:—

(*c*) Export bonds covering Canadian leaf, or free leaf tobacco, may be cancelled upon production of Customs export entry (B-13), together with the certificate of the Collector at the port of exit, as required by Paragraphs 1, 2, 3 and 4 of Section 17.

(*d*) Packages containing manufactured tobacco, cigars or cigarettes, packed in original legal packages may be exported in bond, by post, by licensed manufacturers, provided entries required by the General Warehousing Regulations are passed therefor, and that an officer of Customs and Excise accompanies the packages to the Post Office and obtains a receipt for such packages from the Postmaster, said receipt is to be delivered to the Collector of National Revenue, and accepted by him as a cancellation of the Export Bond.

VALUES FOR DUTY

An Appraisers' Bulletin has been issued on the index subject of textiles consumption tax, as follows:—

According to Japanese Government authorities, there is levied in Japan a consumption tax of 10 per cent of the value of textiles of domestic manufacture as sold to purchasers for home consumption.

This tax is not now applicable to cotton fabrics.

Mixed fabric containing at least 95 per cent of cotton is not liable to tax.

Other mixed fabrics are liable to tax on the basis of the value of the silk content.

In view of the fact that this tax is not payable on export sales, appraising officers should carefully appraise in order to include the amount of this tax in the value for duty purposes, giving special attention to cases where the differences between the values in the two columns on invoices do not reflect the above tax.

The attention of appraising officers is drawn to Circular No. 670-C and Memorandum No. 137.

MUCH GRAIN EXPORTED

The grain exported from the harbour of Montreal in 1928 was consigned to 21 different countries, in addition to which 7,747,561 bushels were shipped of which the destination was unknown. Great Britain was not only the largest importer of wheat, with 34,166,684 bushels, but took the largest quantity of all grain, 42,277,247 bushels. Holland was the second largest buyer of grain, with 33,869,224 bushels, of which 18,190,760 bushels was wheat. Germany imported 30,457,927 bushels, of which 11,226,604 bushels was wheat. Italy was the second greatest buyer of wheat, having taken 28,242,512 bushels, and about one million bushels of oats. Belgium took 23,282,921 bushels of grain, of which 14,578,037 bushels was wheat. Other countries to which grain was exported were Denmark, Finland, France, Greece, Ireland, India, Morocco, Malta, Norway, Palestine, Portugal, Russia, Spain, Sweden, Syria and Turkey.

During the shipping season of 1928 exports of automobiles and parts, through the port of Montreal, increased by 116,765 tons. Flour increased by 56,104 tons.

NEWS AND COMMENT

Midland, Ont.: This busy port, of which W. E. Haggart is Collector, contributed in Customs and Excise revenue $110,297 during the fiscal year 1928-29. This does not include the outport of Penetanguishene.

This amount was made up as follows:—Customs $89,237; Excise $20,398; and sundry collections $662. Customs and Excise entries numbered 1,187 and 608 respectively; postal branch and express branch collections amounted to $1,187 and $2,396 respectively. During the latter part of the fiscal year, work was commenced on an addition to the Midland-Simcoe Elevator Company's elevator, which when completed, will increase their storage accommodation by 2,000,000 bushels. The new addition will be ready to handle the crop of the present year. The combined storage capacity of the elevators at this port will be over 13,000,000 bushels. During the past winter much activity was evident at the shipyard of the Midland Shipbuilding Company, Limited. There has recently been completed for Canada Steamship Lines, Limited, the package freighter *Fernie* and for the same company construction has commenced on a bulk freighter of about five hundred and eighty feet in length which will be ready for the grain movement in the fall of the present year. The *Midland Prince,* bulk freighter of the Canada Steamship Lines, is also being converted in this yard into a self-unloading coal carrier, which involves a large expenditure.

Vancouver: The Vancouver Branch of the Dominion Customs and Excise Officers' Association, in order to stimulate interest among its members, has arranged a series of addresses on Customs and Excise work transacted in the various branches of the port. These talks are given at the regular monthly meetings. The first of this series of talks was given to a large meeting recently by R. C. Maxwell, Surveyor; R. Adam, Accountant, also addressed the gathering regarding the work of the Accounts Branch. It is thought by the executive of the Vancouver branch of the Customs and Excise Officers' Association that these talks will prove not only interesting, but educational.

Canadian products are in demand in the Orient. Two shipments of 10 tons macaroni and approximately 10,000 automobile tires bound for Shanghai, formed part of the cargo of the *Empress of Asia,* which sailed from Vancouver, May 9. The macaroni was manufactured in Lethbridge, Alta. An increase in the shipping of automobile tires of all types is also noticed.

Quebec: Ocean navigation opened with a rush at this port with the arrival during the last week end of April of five transatlantic liners carrying 7,543 passengers. After landing the third class the steamers proceeded later to Montreal. This number of arrivals, it is stated, constitutes a record for the opening week-end of St. Lawrence ocean navigation. The Customs examination staff of the port was very busily engaged.

Montreal: When the freighter *Beaverbrae* arrived in port from London on her first voyage here this season, she brought in her cargo a monument, to be placed before the courthouse at Hamilton, Ontario. It will commemorate the pilgrimage of the United Empire Loyalists who left their homes after the American Revolution and braved the dangers of a trek through forests and by unknown rivers so that they might retain their allegiance to the British Crown. They settled at various points along the border, one of these being the Niagara Peninsula, including the Hamilton district, in the centre of which the fine memorial will be erected. The monument represents, in figures 12 feet high, a Loyalist couple and their two children looking over their new plot in Canada.

In addition the *Beaverbrae* brought a quantity of French stone, quarried in blocks, some of which weigh about 8 tons, others 7 and 6 tons. The total cargo in the ship amounted to about 3,000 tons.

Much activity was in evidence at the Customs Air Harbour, St. Hubert, Quebec, during April, 1929. The report submitted by P. E. Jensen, Customs officer in charge, shows 67 aeroplanes reported, 10 Canadian inwards, 12 Canadian outwards; 23 foreign inwards, 22 outwards. Pieces of baggage examined 18. Total passengers reported 44; inwards 16, outwards 28. During the month, 472 bags of mail were carried inwards; 132 outwards. Postal parcels forwarded in bond 2.

DEPARTMENTAL RULINGS

Frozen strawberries to which nothing has been added. Tariff item 95.

Frozen strawberries to which sugar has been added. Tariff item 105.

Bird's Concentrated Egg Substitute from Alfred Bird and Sons, Limited, Birmingham, England. Tariff item 231.

Boy Blue Grape Soda Water Flavor from J. F. Lazier Mfg. Company, Inc., St. Louis, Mo. Tariff item 159.

"Olivesco", per sample, from the Beach Soap Company, Lawrence, Mass. Tariff item 228.

"Remov-A-Stain" fabric cleaner, per sample. Tariff item 220-B.

Solvent No. 75, per sample, from the Hooker Electro-chemical Company, Niagara Falls, N.Y. Tariff item 220-B.

Decorated paper napkins imported in jumbo rolls. Tariff item 199.

Raised letter advertising signs manufactured of paper or cardboard. Tariff item 178.

Birds Standard Index Cardboard, per samples. Tariff item 199.

Unprinted parchmentine or grease-proof paper, not pasted or coated. Tariff item 197.

Coal known as "Delparen", per sample. Tariff item 588.

Wooden golf tees. Tariff item 506.

Non-advertising printed safety paper. Tariff item 199.

Material known as "Toyo" cloth manufactured of paper. Tariff item 199.

Publication entitled "Famous Lives." Tariff item 184.

New Way Harvester, per illustrations, an implement which merely cuts the grain and carries it until it is dumped in heaps or piles on the ground. Tariff item 445.

Single or double faced corrugated paper board, unprinted. Tariff item 199.

Publication entitled "Citizens' Radio Call Book Magazine and Scientific Digest", published four times yearly by Citizens' Radio Service Bureau, Inc., Chicago. Tariff item 184.

Bakelite wall plates, per sample, for electric switches. Tariff item 453.

Small hand garden forks, per sample. Tariff item 454a.

Bethlehem Auxiliary Locomotive, an article consisting of a truck of special construction with four drive wheels, in which is incorporated a two cylinder steam engine arranged for using steam from the locomotive boiler, designed to replace one or both of the trucks of the locomotive tender for the purpose of obtaining additional drawbar pull. Tariff item 438.

Mohr Lino-Saw, per illustrations, a special saw which can be used only when it is attached to a typesetting machine such as the Linotype or Intertype. Tariff item 441.

Lead headed roofing nails, per samples. Tariff item 417.

"Multistamp", per illustration, a hand stamp made of nickel silver, which stamps or prints by means of a stencil. Tariff item 357.

Automobile Rotary Lift, per illustration, operated by compressed air, designed for raising a motor vehicle from the floor in order that repairs and adjustments under the vehicle may be conveniently effected. Tariff item 453.

Egypt is not a British possession entitled to the benefits of the British Preferential Tariff.

Peacocks dutiable under tariff item 2 or tariff item 9.

Horse radish roots for planting or propagation purposes. Tariff item 87.

Material described as artificial silk, per sample, composed of synthetic fibres. Tariff item 557b.

THE LETTER BAG

The National Revenue Review is issued on or about the fifteenth day of each month. Correspondence for the "Letter Bag" should reach the Editor not later than the last week of each month.

Address all communications to The Editor, National Revenue Review, Connaught Building, Ottawa.

Circulars and Memoranda

P. D. Stone, of the Customs-Excise staff, Medicine Hat, Alberta, writes:—

Recently it is noted that certain information with regard to changes in ports, outports and Preventive stations, lists of copyrights, port numbers on Tyden seals, prohibited publications, etc., which were previously issued in the form of circulars, are now coming in the form of memoranda, and that each fresh list or supplementary list on the above mentioned subjects is given a new number.

Merely as a suggestion, would it not be possible to re-organize the numbering of the Customs-Excise memoranda (we are only up to No. 150 or so at present) and appropriate certain numbers to different subjects, regulations, and other matters issued by the Department from time to time, both in form of circulars and memoranda; but especially with regard to memoranda as these are contained in a loose leaf system.

For instance: Memoranda dealing with the matter of copyrights. A certain number could be appropriated for this subject, for illustration the number 100, and any further information, regulation or addition in the way of fresh lists of copyrights, could be number 100 Supplement "A" or "1"; the next list could be numbered 100 Supplement "B" or "2" and so on. The same method could be followed in connection with changes in Customs ports, outports and Preventive Stations, prohibited publications, port numbers on Tyden Seals, manifesting of goods, etc., or in other words each subject be given a number which it keeps, and any additions or further regulations pertaining to that subject be given the same number but with the addition of a letter or number, such as Supplement "A" or "2". In this way each memorandum would be complete in itself, and from time to time these supplements could be consolidated into a complete memorandum which could replace the one originally issued and bring it up to date; always, of course, bearing the original number but having the word "revised" thereon.

A system of this kind, covering all the different matters covered by Customs and Excise procedure, would aid in enabling officers to find the regulations or instructions governing a certain subject, and they would also be certain that if the loose leaf system was properly kept up to date all instructions and regulations on that subject would be together.

Editor's Note.—The department appreciates the suggestions submitted by Mr Stone with respect to Customs and Excise memoranda.

Recently a change was made in the memoranda and circular series, and memoranda now relate to Customs matters and circulars to Excise matters. The suggestion with respect to consolidation of memoranda under the different subject headings, has been receiving consideration and attention for some time.

The memorandum on Tyden Seals is a specimen of the method suggested by Mr. Stone and memorandum No. 9-A is another instance of appropriating a number to a specific subject. This method has been found to be quite satisfactory in most respects, and while it is not possible to carry it into effect in connection with all subjects, its use will be more general in the immediate future.

Congratulations

M. C. Wyman, Collector at Yarmouth, N.S., writes:—

The *National Revenue Review* is improving with each edition, and the Department is to be congratulated on issuing such an excellent publication, containing so much valuable and well prepared information.

THE QUESTION BOX

Questions will be asked in one number of the Review and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the May number of the Review:—

(1) Is the exportation from Canada for commercial purposes of tanned deer hides permissible, no matter by whom the animals were shot?

(2) Are sub-collectors at small outports entitled to the regular statutory leave of absence, and does the department provide a relieving officer to carry on the work of the office?

(3) Form E-23 reads as follows: "Application is hereby made for the examination and entry of the following machinery found necessary to be exported for repairs and valued at not less than $10."

A machine is presented at Customs for examination prior to exportation for repairs and is valued at $9. In this case E-23 does not apply, but upon reimportation is duty to be collected upon cost condition as reimported and not on repairs?

(4) Have any official instructions been issued regarding officers of Customs and Excise engaging in other business for gain?

The answers are:—

(1) Hides taken from deer shot in Canada under proper provincial or territorial authority may be exported under the regulations established by Order in Council and contained in Memorandum 143. Those regulations do not contain any restriction as to tanned hides. It is immaterial by whom deer were shot from which hides for export were taken, so long as the deer were shot under proper authority.

(2) The matter of leave of absence and the provision of a relieving officer depends largely upon the circumstances of each case. A general rule cannot be laid down as each individual case must be treated on its merits. The nature and amount of work performed are important factors.

(3) Yes.

(4) The following regulation was established by Order in Council, dated 9th March, 1925:—

> Where any employee is discovered to be using any of his official hours of duty in the selling of goods or trading of any kind, he shall on the production of evidence proving the said offence to the satisfaction of the Deputy Head, be subject to immediate suspension or dismissal.

These questions will be dealt with in the next number:—

(1) A sight entry is made, and later a perfecting entry is presented and certified invoices produced and sworn to. An error is made in this entry regarding sales tax, and an amending entry is made correcting the error on the perfecting entry. The question is does this amending entry have to be sworn to?

(2) Are small motion picture cameras owned by tourists considered to be exempt from tourist deposit under Sec. 1 of Memorandum 88?

(3) Is there any provision by departmental ruling or regulation regarding free entry of trade catalogues and price lists sent by a merchant in a foreign country to a merchant in Canada?

(4) Did the late Sir Wilfrid Laurier hold any portfolio in the Mackenzie administration other than that of Minister of Inland Revenue? How old was he when he first became a Minister of the Crown and how long had he been a Member of Parliament?

NEW STATION

St. Martin's N.B., has been established as a Collecting and Manifesting Station under the survey of the port of St. John, N.B.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

APRIL—MAY

ADDITIONS

Nova Scotia

Halifax: A. J. J. Lacey, O.A.S., Senior Messenger.

Quebec

Athelstan (Hemmingford): Jules Lalonde, Customs Excise Examiner, Limited Service Outport.

(Herdman): D. J. Beattie, Customs Excise Enforcement Officer.

(Trout River): J. A. Gregoire, Customs Excise Examiner, Limited Service Outport.

Lake Megantic (Woburn): A. J. Maheu, Customs Excise Enforcement Officer.

Montreal: W. Dufresne, Customs Guard; J. E. R. Labbe, Clerk, Grade 1; Romuald Pepin, Stenographer, Grade 2; J. R. H. Saux, Customs Guard.

Quebec: J. B. Blanchet, J. A. Dube, O.A.S., P. Gagne, L. Lortie, L. P. Pedneau, Customs Excise Examiners.

(Bonne Esperance): John Jones, Customs Excise Enforcement Officer.

Rock Island: J. V. Morin, S. Prangley, O.A.S., Customs Excise Examiners.

St. Armand (Philipsburg): R. Dupuis, Customs Excise Examiner, Limited Service Outport.

St. Johns (Freligbsburg): Lionel Dupont, Customs Excise Examiner, Limited Service Outport.

(Lacolle): Paul Bourassa; J. G. Fredette, A. L. Poirier, H. A. Roy, Customs Excise Examiners.

Sherbrooke (Hereford Road): Ernest Boisclair, Customs Excise Enforcement Officer.

Sutton (Mansonville): Leo Lamothe, Customs Excise Examiner, Limited Service Outport.

Ontario

Brockville: F. C. Shotter, O.A.S., Customs Excise Examiner.

Cornwall (Aultsville): C. W. Haynes, O.A.S., Customs Excise Examiner, Grade 1 Outport.

Gananoque (Ivy Lea): M. H. McNeil, Customs Excise Enforcement Officer.

Hamilton: H. R. Williams, Customs Appraiser (Divisional).

Kenora (Bigsby Island): Wilfrid Hales, Customs Excise Examiner.

London: C. C. Edwards, Customs Excise Examiner.

Niagara Falls: M. T. Duffin, O.A.S., F. C. Heckadon, Customs Excise Examiners.

Owen Sound: R. S. Browne, O.A.S., Customs Excise Examiner.

Parry Sound (Depot Harbour): A. E. Saltiel, Customs Excise Examiner. Grade 1 Outport.

Prescott: M. B. Boyd, Customs Excise Examiner.

Sarnia: M. H. Brush, Customs Excise Examiner.

Toronto: C. E. Bachly, W. F. Burke, Assistant Customs Appraisers; John McGrath, Office Boy.

Windsor: H. W. Knight, Customs Excise Examiner. (Walkerville): R. M. J. Jarratt,, O.A.S. Customs Excise Examiner; E. Quinlan, Messenger.

Manitoba

Emerson: H. A. Root, A. G. Sanders, H. V. Stinson, Customs Excise Examiners.

Winnipeg: Wm. Colish, Clerk, Grade 1.

(York Factory): D. F. Watt, Customs Excise Enforcement Officer.

Saskatchewan

Saskatoon: Miss A. L. Kirkpatrick, Stenographer, Grade 2.

Alberta

Edmonton: H. G. Hearn, O.A.S., Customs Excise Clerk.

British Columbia

New Westminster (Pacific Highway): J. M. Brown, W. M. Girling, H. E. Stuart, O.A.S., Customs Excise Examiners.

Preventive Service

J. C. A. Charbonneau, Customs Excise Enforcement Officer; J. P. Fraser, Master, Customs Patrol Boat, "No. 2"; C. W. Heather, Master, Customs Patrol Boat "No. 3"; R. J. Herman, Master, Customs Patrol Boat "Scatarie"; M. A. Hyson, Master, Customs Harbour Boat "Guardian"; Miss R. McGuigan, Stenographer, Grade 2; F. G. McNab, Cecil Miller, Customs Excise Enforcement Officers.

Inspection

T. H. Barrett, J. A. Clermont, G. L. Guymer, D. Hains, E. R. Maloney, G. L. Wright, O.A.S., Excise Tax Auditors.

Administrative

Miss E. M. Bowden, Miss Molly H. Burke, Stenographers, Grade 2; J. J. Coughlan, J. Desmarais, J. J. Holland, A. M. Hudson, S. M. Malloy, Martin Ryan, Clerks, Grade 2.

DEDUCTIONS

Nova Scotia

Arichat (D'Escousse): Pascal Poirier, Customs Excise Enforcement Officer.
(River Bourgeois): W. S. Boyd, Customs Excise Enforcement Officer.
Baddeck (McKinnon Harbour): H. N. Gillis, Customs Excise Enforcement Officer.
Barrington Passage (Shag Harbour): Mrs. R. Nickerson, Customs Excise Enforcement Officer.
Digby (Tiverton): H. Blackford, Customs Excise Enforcement Officer.
Port Hawkesbury (Orangedale): J. H. McDonald, Customs Excise Enforcement Officer.
(Port Malcolm): J. A. Colford, Customs Excise Enforcement Officer.
(Whycocomagh): Dan Matheson, Customs Excise Enforcement Officer.
Shelburne (East Jordan): E. L. Martin, Customs Excise Enforcement Officer.
Sydney: A. A. MacIsaac, Customs Excise Clerk.
Yarmouth (Abbotts Harbour): F. L. D'Entremont, Customs Excise Enforcement Officer.
(Tuskett): A. S. Hatfield, Sub-Collector of Customs and Excise, Limited Service.

New Brunswick

Moncton (Albert): H. W. Crocker, Sub-Collector of Customs and Excise, Limited Service.
St. Andrews (Wilson's Beach): M. W. Newman, Customs Excise Enforcement Officer.
St. John: E. J. Casey, Customs Excise Examiner; J. E. Dinsmore, Senior Customs Excise Examiner; E. T. Driscoll, F. J. Gillis, L. C. Lindley, R. E. McCullum, C. R. McLaughlin, Customs Excise Examiners.

Prince Edward Island

Charlottetown (Murray Harbour): H. A. Bell, Sub-Collector of Customs and Excise, Limited Service.

Quebec

Athelstan (Dundee): J. D. McMillan, Sub-Collector of Customs and Excise, Limited Service.
Lake Megantic: T. Michaud, Customs Excise Examiner.
Montreal: S. I. Blumenfeld, Customs Excise Examiner; G. R. Cacchoine, Clerk, Grade 1; P. E. Ledoux, Customs Guard; F. A. R. Sauve, Customs Excise Examiner.
Quebec: J. A. Clermont, Customs Excise Examiner.
(Havre St-Pierre): J. A. Hould, Sub-Collector of Customs and Excise, Limited Service.
Rimouski (Mont Louis): E. P. Cleary, Customs Excise Enforcement Officer.
Sutton: E. N. Draper, Customs Excise Examiner.

Ontario

Fort William (Pigeon River): G. R. Snider, Customs Excise Examiner.
Parry Sound (Byng Inlet): A. E. Saltiel, Sub-Collector of Customs and Excise, Limited Service.
(Depot Harbour): G. C. White, Customs Excise Examiner, Grade 1 Outport.
Sault Ste. Marie (Bruce Mines): Wilbert White, Sub-Collector of Customs and Excise, Limited Service.
Toronto: G. G. Selzer, Customs Truckman.
Windsor: L. R. Senecal, Customs Excise Examiner.

Manitoba

Portage La Prairie (Neepawa): R. D. Young, Sub-Collector of Customs and Excise, Limited Service.
(The Pas): J. P. Humberstone, Customs Excise Examiner, Grade 1 Outport.
Winnipeg: A. Greig, Watchman; T. H. Verner, Collector of Customs and Excise, Grade 7.
(York Factory): G. A. Fowlie, Customs Excise Enforcement Officer.

Alberta

Calgary: G. A. Wilson, Customs Excise Examiner.
Edmonton: H. G. Hearn, W. J. McDougall, F. E. McGregor, Customs Excise Examiners.
Medicine Hat: W. G. Niblock, Collector of Customs and Excise, Grade 2.

British Columbia

Nelson (Kaslo): J. H. Stubbs, Sub-Collector of Customs and Excise, Limited Service.
Vancouver: C. S. Ferriss, Customs Excise Clerk; Robert Whiteside, Messenger.

Preventive Service

J. C. Bourinot, Special Customs Excise Officer, Grade 2; L. E. Clark, M. A. Fleming, Customs Excise Enforcement Officers; H. M. Hanson, Stenographer, Grade 2; A. D. Hughes, Clerk, Grade 1; D. J. Kearney, Special Customs Excise Officer, Grade 3; J. B. McCormick, Division Chief, Customs Excise Preventive Service, Grade 1; A. J. Meahan, Customs Excise Enforcement Officer; T. J. Strachan, Customs Excise Enforcement Officer.

Inspection

A. F. DuBrule, Assistant Inspector of Customs and Excise.

Administrative

L. A. Wilmot, Investigator of Values.

PROMOTIONS

Nova Scotia

Halifax: C. J. Kane, from Customs Truckman to Customs Warehouse Keeper.

Quebec

Quebec: W. P. Fitzpatrick, from Customs Excise Cashier to Customs Excise Account Clerk, Grade 5 Port.

ONTARIO

BRIDGEBURG: S. H. Raymond, from Computing Clerk to Assistant Customs Appraiser.

PRESCOTT: J. P. Kelso, from Customs Excise Clerk to Cashier and Computing Clerk.

TORONTO: A. L. Graham, from Assistant Inspector of Customs and Excise to Head Clerk; H. L. Scott-Stone, from Customs Excise Clerk to Assistant Customs Appraiser; Thomas Taylor, from Computing Clerk to Assistant Customs Appraiser.

PREVENTIVE SERVICE

R. T. Alexander, from Customs Excise Enforcement Officer to Special Customs Excise Officer, Grade 2.

INSPECTION

P. McGauvran, from Clerk, Grade 3, to Clerk, Grade 4.

ADMINISTRATIVE

A. Factor, from Office Appliance Operator, Grade 3, to Clerk, Grade 3; Alexander MacKenzie, from Stenographer, Grade 1, to Clerk, Grade 2; Wm. J. MacNamara, from Messenger to Laboratory Assistant; O. M. Mann, from Clerk, Grade 4, to Principal Clerk.

TRANSFERS

J. V. Beldam, from Customs Excise Examiner, White Rock, B.C., to Customs Excise Examiner, New Westminster, B.C.

G. L. Belyea, from Chief Marine Engineer, St. John, N.B., to Chief Marine Engineer, Preventive Service.

W. Brown, from Ship Watchman, St. John, N.B., to Ship Watchman, Preventive Service.

J. W. Dumoulin, from Customs Excise Examiner, Rock Island, Que., to Customs Excise Examiner, Beebe Junction, Que.

J. E. Ellis, from Sub-Collector of Customs and Excise, Limited Service, Forty Mile, Y.T., to Customs Excise Examiner, Vancouver, B.C.

S. A. Hanson, from Sub-Collector of Customs and Excise, Grade 1, Meaford, Ont., to Customs Excise Examiner, Galt, Ont.

John Large, from Customs Excise Examiner, New Westminster, B.C., to Customs Excise Examiner, White Rock, B.C.

H. S. Little, from Ordinary Seaman, St. John, N.B., to Ordinary Seaman, Preventive Service.

D. Sinclair, from Customs Excise Examiner, Beebe Junction, Que., to Customs Excise Examiner, Rock Island, Que.

PROMOTIONS AND TRANSFERS

P. J. Leonard, from Customs Excise Examiner, Grade 1 Outport, Campbellford, Ont., to Customs Excise Examiner, Belleville, Ont.

Wm. McBride, from Sub-Collector of Customs and Excise, Limited Service, Alliston, Ont., to Customs Excise Clerk, Toronto, Ont.

W. H. Thornton, from Customs Excise Examiner, Saskatoon, Sask., to Special Exciseman, Grade 2, Vancouver, B.C.

LESS THAN CAR LOAD LOTS

Collectors have been notified that the points in the United States named hereunder have been accepted by the department as places where goods destined for Canada in less than car load lots may be checked into cars and sealed by Canadian Customs officers with Canadian Customs Tyden Seals. The respective Tyden Seal numbers are also given:

Canadian Customs officer, Port Huron, Michigan, 231; Canadian Customs officer, Chicago (Elsdon) 232; Canadian Customs officer, Chicago (Taylor Street) 233.

ROCK ISLAND A PORT

Rock Island, Que., formerly an outport, has been established a chief port and warehousing port from and after April 1, 1929. Beebe Junction, formerly a port, has been reduced in status to that of an outport and warehousing port under the survey of the port of Rock Island. Georgeville and Magog are also transferred to the survey of Rock Island.

TORONTO: Someone dropped in the letter box of the Inspector of Income Tax, 31 Lombard St., Toronto, recently, an envelope containing seventy-four cents and a note reading "to satisfy my conscience." The amount has been placed to the credit of "Unknown Taxpayer."

During April, 1929, there was an increase in duty collections of $11,624 over April, 1928, at the Customs Postal Branch, Toronto. Total collections were $97,333; entries 3,391, an increase of 431; parcels delivered 40,148, increase 4,089.

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF MAY AND THE TWO MONTHS ENDED MAY 1928 AND 1929

	May, 1928		May, 1929	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		118,021,324		107,472,827
Total Exports (Foreign Produce)		2,132,849		1,963,109
PRINCIPAL ITEMS OF EXPORTS—:				
Wheat ..... Bush.	30,281,712	42,665,493	27,073,295	28,027,251
Wheat flour ..... Brl.	886,210	5,476,173	906,651	4,761,907
Fish ..... Cwt.	169,796	1,714,399	204,997	2,300,368
Furs ..... $		1,809,005		1,655,729
Meats ..... Cwt.	98,309	1,704,223	66,015	1,440,620
Cheese ..... Cwt.	48,597	1,034,488	16,920	373,461
Planks and Boards ..... M ft.	151,094	3,939,191	153,431	4,175,915
Wood pulp ..... Cwt.	1,482,717	3,808,825	1,512,489	3,724,003
Newsprint ..... Cwt.	3,885,969	12,543,471	4,286,830	12,614,252
Automobiles and parts ..... $		2,774,636		4,442,906
Copper, unmanufactured ..... Cwt.	193,731	2,319,899	205,133	3,134,181
Nickel, unmanufactured ..... Cwt.	107,706	2,174,594	91,920	2,119,296
Imports entered for Consumption—Free goods		39,052,557		41,175,919
Imports entered for Consumption—Dutiable goods		74,529,681		82,049,557
Total Imports entered for Consumption		113,582,238		123,225,476

	Two months ended May, 1928		Two months ended May, 1929	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		187,120,555		173,200,426
Total Exports (Foreign Produce)		3,612,057		3,389,446
PRINCIPAL ITEMS OF EXPORTS:—				
Wheat ..... Bush.	38,642,613	54,083,690	34,386,823	36,499,592
Wheat flour ..... Brl.	1,495,582	9,175,006	1,626,701	8,628,093
Fish ..... Cwt.	286,534	2,717,622	322,077	3,529,052
Furs ..... $		3,376,321		3,782,049
Meats ..... Cwt.	161,179	2,805,721	122,221	2,566,123
Cheese ..... Cwt.	55,278	1,195,118	24,959	564,295
Planks and boards ..... Mft.	250,248	6,557,798	262,349	7,172,095
Wood pulp ..... Cwt.	2,614,921	6,822,689	2,663,234	6,879,353
Newsprint ..... Cwt.	6,686,180	21,611,687	7,534,445	22,361,788
Automobiles and parts ..... $		4,625,093		7,405,820
Copper, unmanufactured ..... Cwt.	266,365	3,257,060	327,922	5,325,668
Nickel, unmanufactured ..... Cwt.	167,097	3,585,057	163,205	3,890,278
Imports entered for Consumption—Free goods		64,504,694		71,639,566
Imports entered for Consumption—Dutiable goods		127,568,014		149,103,117
Total imports entered for Consumption		192,072,708		220,742,683

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF MAY, 1928 AND 1929

	1928	1929	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	17,674,194 11	19,699,958 13		
Less Refunds and Drawbacks	1,033,149 68	1,046,534 70		
Net	16,641,044 43	18,653,423 43		2,012,379 00
Excise Taxes	7,644,149 15	6,290,285 24		
Less Refunds and Drawbacks	84,441 49	45,954 56		
Net	7,559,707 66	6,244,330 68	1,315,376 98	
Excise Duties	5,340,851 83	5,278,595 88		
Less Refunds and Drawbacks	139,419 44	99,723 85		
Net	5,201,432 39	5,178,872 03	22,560 36	
Sundry Collections	143,507 73	80,575 35		
Less Refunds and Drawbacks	Nil	229 37		
Net	143,507 73	80,345 98	63,161 75	
Net Totals	29,545,692 21	30,156,972 12	1,401,099 09	2,012,379 00
Net Increase				611,279 91

TOTALS FOR TWO MONTHS

—	1928-29	1929-30	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	31,148,142 64	36,803,673 42		
Less Refunds and Drawbacks	1,926,583 97	2,906,425 76		
Net	29,221,558 67	33,897,247 66		4,675,688 99
Excise Taxes	10,374,789 58	9,024,605 31		
Less Refunds and Drawbacks	141,706 16	139,582 26		
Net	10,233,083 42	8,885,023 05	1,348,060 37	
Excise Duties	9,664,971 93	10,006,319 56		
Less Refunds and Drawbacks	194,765 99	122,439 20		
Net	9,470,205 94	9,883,880 36		413,674 42
Sundry Collections	228,797 90	167,848 87		
Less Refunds and Drawbacks	5 00	241 37		
Net	228,792 90	167,607 50	61,185 40	
Net Totals	49,153,640 93	52,833,758 57	1,409,245 77	5,089,363 41
Net Increase				3,680,117 64

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF MAY, 1928 AND 1929

—	May 1928	May 1929	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	38,119,909 46	46,961,037 31		8,841,127 85

TOTALS FOR TWO MONTHS

—	1928-29	1929-30	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	46,468,247 76	55,454,015 17		8,985,767 41

THE RUSSIAN WAY

APPARENTLY the Department of National Revenue is not alone in insisting upon constant courtesy on the part of its officers. Word comes from Russia that an interesting experiment was recently made there in promoting the practice of courtesy in government offices. Fifteen hundred workers were enrolled as a sort of secret special investigating corps and told off to visit various public offices and institutions, ostensibly as petitioners or seekers after information. Their reports were turned into the Commissariat for Workers' and Peasants' Inspection, which plays the role of a vigilant watchdog over deficiencies in various branches of state administration. Instances of rude and bureaucratic conduct were brought to light in this way, and many an arrogant or indifferent clerk or minor official probably regretted his conduct toward the unrecognized investigators and perhaps formed a good resolution to mend his ways in the future. All of which goes to show that courtesy pays in the long or short run.

Printed by F. A. ACLAND, King's Printer, Ottawa, Canada

The National Revenue Review

Connaught Building, Ottawa, Headquarters of the National Revenue Department

July, 1929

Vol. II — No. 10

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

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Department of National Revenue

Minister of National Revenue
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Private Secretary—David Sim.

Commissioner of Customs, R. W. Breadner.
Commissioner of Excise, G. W. Taylor.
Commissioner of Income Tax, C. S. Walters.
Assistant Commissioner of Customs, C. P. Blair.
General Executive Assistant, Wm. Ide.

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R. W. Breadner *(Chairman),* Commissioner of Customs.
G. W. Taylor, Commissioner of Excise.
C. S. Walters, Commissioner of Income Tax.
C. P. Blair, Assistant Commissioner of Customs.
J. A. Russell, Commissioner of Tariff.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. II OTTAWA, JULY, 1929 No. 10

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

IN THIS ISSUE

High Tide Of Tourist Travel
Glimpse of conditions at frontier points

Touring Through The Townships
More Customs facilities along Quebec border

Important Income Tax Judgment
Text of decision in Exchequer Court

Another Customs Cruiser Launched
Speedy new boat added to fleet

New Building at Toronto
Will provide for National Revenue Services

More About The Olden Days
Interesting items found in faded ledgers

Revenue And Trade Facts
Detailed statements for month of June

Letter Bag, Rulings, Question Box and Staff News

Regarding Confused Objectives

IN its issue of June 13, 1929, the *Financial Post*, Toronto, under the heading of *Confused Objectives*, alleges that the spirit of competition between various Customs and Excise collection offices is being engendered by the National Revenue Review. The newspaper drew attention to a recent editorial in the Review that another successful fiscal year had been completed by the Department, with substantial increases registered in collections by the Customs, Excise and Income Tax divisions, and commented thereon in part as follows:—"It is a very fine thing for the Minister of National Revenue to encourage efficiency in his department but such efficiency cannot be measured by increased tax collections, which are due to a number of causes."

The point stressed by the Review is that by the thorough reorganization of the Department, the injection of stimulating business methods into its veins, the proper and fair appraisal of goods for duty purposes, the stoppage of leaks, and the fostering of the spirit of loyalty in the staff throughout the Dominion, the national revenue has been safeguarded and materially increased. No doubt exists that the staff of the Department is performing its duties with increased efficiency. That means, inevitably, augmented collections.

If constant encouragement to the staff of National Revenue officers, numbering approximately 5,600 individuals, to perform its many duties conscientiously, courteously and in a business-like way, is "a confused objective" then the Review cheerfully pleads guilty to the charge, and will continue on its way.

The Busy Wharves of Montreal

MONTREAL is enjoying a very busy shipping season and the bustling wharves present scenes of constant activity. Customs records show that from the opening of navigation on April 27th to June 11th, 1929, no less than 43 ocean liners swung in from sea, carrying 6,825 passengers. The Customs staff examined 14,567 pieces of baggage during that period, 378 pieces were sent forward in bond to the United States, and 135 pieces to points in Canada. Duty collected was $2,368. These figures show a very substantial increase over those for the corresponding period of 1928. The examination staff on the wharves at Montreal this season, in addition to the Superintendent and supervising officer, consists of 49 examiners, 2 cashiers and 4 appraisers, and every effort is being put forth to render efficient and courteous service to those who go down to the sea in ships and do business in great waters.

New Collector at St. John

THE position of Collector of National Revenue, Customs and Excise Divisions, at Saint John, New Brunswick, vacant owing to the superannuation of the former Collector, C. B. Lockhart, has been filled by the promotion of James H. Hamilton, Customs Appraiser at that port. Mr. Hamilton has had a long and varied experience in the Customs service. He is a native of Saint John and was first employed as acting Appraiser there in March, 1896. In May of that year he was permanently appointed Appraiser, and has since been connected with that branch of the service at Saint John. On April 1st, 1919, Mr. Hamilton was classified as Customs Dry Goods Appraiser, and has long been recognized as a well qualified and capable official. Since the retirement of Mr. Lockhart, A. L. Hoyt, Inspector of National Revenue, Customs and Excise Divisions, Saint John, has been acting Collector. The promotion of Mr. Hamilton is well received by his colleagues in the service, at Saint John and elsewhere.

Drugs and Stills

THE warfare waged against illicit stills and narcotic drugs by the Department of National Revenue, is a never-ending one. Customs-Excise Preventive Service records alone show that in May, 1929, 21 complete stills were seized and in addition 20 different seizures of parts of stills were effected. During the same month 41½ pounds of narcotic drugs were seized by this branch of the service.

Another Cruiser Launched

THE fleet of Customs cruisers has been added to. The *Fleur de lis* was launched from the shipyards of Canadian Vickers Limited, Montreal, on May 30, 1929. In order to cope successfully with smugglers and their wiles the new cruiser has been designed specially for speed. She has a cruising radius of 3,750 knots and is powered with three sets of internal combustion engines, 600 B.H.P., capable of driving her at 17 knots after her elusive prey. With one engine alone the *Fleur de lis* can maintain a cruising speed of from 12 to 13 knots. The cruiser's dimensions are: length, 155 feet; breadth, 21 feet; depth, 13 feet; and she draws 8 feet. Her armament consists of a six-pounder quick-firing gun, and a powerful 18-inch searchlight is installed on the bridge. A sister ship, the *Preventor*, is now in the builder's hands and will be launched later in the year. The plans for these two cruisers were prepared by C. F. M. Duguid, naval architect, Department of Marine. The *Fleur de lis* will make Halifax her base, operating along the coast of Nova Scotia. Captain Hubert Coffin, formerly master of the *Margaret*, is in charge of the latest addition to the Custom-Excise Preventive Service fleet.

In the Good Old Days

CURIOUS old Customs documents and books are being sent to the *Editor* from all parts of the country, and the nucleus of an interesting library concerning the days of long ago is thus being formed. Recently, Geo. W. King, a member of the staff at Cobourg, Ontario, sent in a large packing case containing records of the outport of Colborne, now closed. The packing case itself was an interesting relic of by-gone years. It bore the stamp of the Crown and the initials V.R. (Victoria Regina) 1860. It was made in the days when packing cases were packing cases, built to last, and Mr. King added a note that the case had lain in the vault at Cobourg for many years.

When the outport of Colborne closed its doors, certain old Customs books and documents were sent with the other records to the Collector at Cobourg. These books, which are in a good state of preservation, date back as far as 1853, and show the duties collected in pounds, shillings and pence. The outport of Colborne was originally the port of Cramahe, later known as the port of Colborne, and finally its status was reduced to an outport. The original dating stamp of the port of the Cramahe used in the fifties was included in the documents forwarded. In one book there is a record of seizures. One seizure made on October 14th, 1854, consisted of metallic sharpeners valued at two pounds, two shillings and eight pence. The expenses were three shillings and seven pence; Collector's percentage, two shillings and three half pence; net proceeds, one pound, sixteen shillings and eleven pence half penny; seizing officers and informers share, one pound, four shillings and eight pence. The amount payable to the Receiver General out of this particular seizure was twelve shillings and three pence half penny. One of the books is a Warehouse ledger of 1853. A cash book shows that up to the year 1858, duties and remittances were in English money. In 1858, this changed to dollars and cents. The cash book indicates that the banking was done in the Upper Canada Bank, Port Hope, Ontario, a distance of twenty-four miles from Colborne.

Respecting Stocks and Bonds

AT the last session of Parliament, an amendment was made to *The Special War Revenue Act* in Section 58, in that the old section was repealed and the following substituted therefor:

"58. No person shall sell or transfer the stock or shares of any association, company or corporation, or any bond other than a bond of the Dominion of Canada or of any province of Canada by

(*a*) agreement for sale;
(*b*) entry on the books of the association, company or corporation;
(*c*) delivery of share certificates or share warrants or bond endorsed in blank or payable to bearer; or
(*d*) any other method whatsoever; unless in respect of such sale or transfer there is affixed to or impressed upon the document evidencing the ownership of such stock or shares or bond, or a document showing the transfer or agreement for the transfer thereof, an adhesive stamp or a stamp impressed thereon by means of a die of the value of

(*a*) three cents for every one hundred dollars or fraction thereof of the par value of the bond sold or transferred;
(*b*) four cents for every share of stock sold or transferred at a price over one hundred dollars per share;
(*c*) three cents for every share of stock sold or transferred at a price over twenty dollars per share, but not more than one hundred dollars per share;
(*d*) two cents for every share of stock sold or transferred at a price over three dollars per share, but not more than twenty dollars per share;
(*e*) one cent for every share of stock sold or transferred at a price over one dollar per share, but not more than three dollars per share;
(*f*) one-fourth of one cent for every share of stock sold or transferred at a price over fifty cents per share, but not more than one dollar per share;
(*g*) one-tenth of one cent for every share of stock sold or transferred at a price of fifty cents or less per share."

The change is effective as from July 1st, 1929, and all officers should be governed accordingly.

Consolidated Regulations

A CONSOLIDATION of the regulations governing sales and excise taxes has been issued. Consolidation of the Special War Revenue Act is nearly completed.

Regulations governing the stock, bond and transfer tax are also in the course of preparation and will be available shortly.

The attention of Collectors is particularly invited to regulations on sales and excise taxes which have been furnished to all ports, especially with respect to paragraph 9, on page 16, which reads:—

"9. A copy of these regulations is to be transmitted by registered mail to every manufacturer, producer, wholesaler or jobber now licensed, and registration lists receipted by Post Office officials are to be carefully preserved and filed in Collectors' offices for future reference.

A copy of these regulations is to be handed to each new licensee with his license, and his receipt obtained therefor; these receipts also to be carefully preserved and filed for future reference.

Collectors of National Revenue are required to see that licenses are issued to all persons, firms or corporations within their ports, whose businesses are subject to Sales or Excise Tax."

Tribute to Mr. Busby

The following tribute to Mr. E. S. Busby appeared in a recent issue of *The Weekly Tariff Intelligence*, published in Montreal:—

We have learned, unofficially, that Mr. E. S. Busby, Chief Inspector, Department of National Revenue, Customs and Excise Divisions, has decided to withdraw from active service as from the beginning of the fiscal year, April 1st, 1929. This information is received with considerable regret. We have known Mr. Busby for a number of years, and the writer of this was very closely associated with him in 1912 and 1913, and in after years had many agreeable and instructive contacts with him. The Department of National Revenue, in the retirement of Mr. Busby, loses one of its best officers and his place will be hard to fill. He was the class of man rarely met with who combined a wonderful knowledge of Customs-Excise procedure and law, an untiring energy that carried him from one end of Canada to the other instructing and helping officers all along the line in their duties, and above all a sense of fair dealing that will be remembered by all the officers of the Department. His duties were not always pleasant, but it can be said of him that when obliged to fulfil these duties his ideas of justice were always tempered with mercy. It can, in truth, be said of him, that he never punished a first mistake, but a serious offence he never condoned. We have been informed that Mr. Busby's state of health hastened his retirement, and we can assure him that in this case he has the sympathy of all who know him. If his condition of health does not permit him to carry on, it is because he sacrificed himself in the discharge of his duties. Continuous journeys on trains, and putting up with poor accommodations in many places where his duties called him, were bound to undermine even his strong constitution. He has the satisfaction of knowing that, if a little upset in health, it is due to his understanding of what a good officer should do, and in his carrying out this understanding even at the expense of his well being. We wish Mr. Busby much happiness and contentment in his well-earned leisure, and hope that he will live long and soon be restored to robust health.

INCOME TAX RECEIPTS BY DISTRICTS

Comparative statement of Income Tax revenue by districts, received during the three months of the fiscal year, June 1928 and June 1929. Decreases are marked*.

Districts	1928-29	1929-30	Increase or Decrease	Districts	1928-29	1929-30	Increase or Decrease
Charlottetown		35,933 71	35,933 71	Ft. William	226,962 73	280,474 61	53,511 88
Halifax	453,293 26	487,228 45	33,935 19	Winnipeg	2,538,368 08	3,035,704 83	497,336 75
St. John	387,235 05	446,331 56	59,096 51	Regina	471,927 53	526,512 37	54,584 84
Quebec	844,291 95	883,028 39	38,736 44	Saskatoon	126,463 89	201,178 28	74,714 39
Montreal	15,390,643 55	18,141,370 38	2,750,726 83	Pr. Albert	34,595 81	27,082 72	*7,513 09
Ottawa	1,761,486 51	2,001,677 75	240,191 24	Calgary	735,384 59	1,108,419 46	373,034 87
Kingston	344,603 26	315,073 83	*29,529 43	Edmonton	284,066 67	402,283 50	118,216 83
Belleville	272,922 14	377,108 07	104,185 93	Vancouver	3,480,275 73	3,684,065 89	203,790 16
Toronto	12,842,664 97	15,182,514 85	2,339,849 88	Yukon	26,816 88	24,430 35	*2,386 53
Hamilton	3,617,678 50	4,543,310 02	925,631 52	Head Office		3,228 51	3,228 51
London	3,718,242 61	4,886,283 62	1,168,041 01	Total	47,557,923 71	56,593,241 15	9,035,317 44

HERE AND THERE

Oliver Wendell Holmes once said that the great thing in this world is not so much where we stand as in what direction we are moving.

Since Prince George joined the noble army of Civil Servants and presumably began to sign the entrance and leaving book daily at the Foreign Office, much interest has been taken in him by the press. The London correspondent of the *Montreal Gazette* assures us quite solemnly that the Prince has already shown his intention of participating in the ordinary social amenities of the Foreign Office. He has joined the tea club, and will have his cup of tea and slice of thin bread and butter at four o'clock each afternoon. In the National Revenue service there is no time for four o'clock tea or such social amenities. Fancy a long line of cars waiting impatiently at the border for their permits while the officers enjoyed a refreshing draught of the cup that cheers and nibbled bread and butter. Oh no, it really isn't done over here. The *Montreal Gazette* also assures us that Prince George's official duties for the present are to prime himself with the contents of telegrams and communications regarding current affairs affecting the department, but eventually he will be called upon to undertake the more responsible work of *precis* making. For the time being the Prince shares a room with two other secretaries of the department. He arrives and leaves daily by car, and his chauffeur knows the Whitehall time-table to a tick. We are not told however if he is asked to give a detailed explanation in writing in the event of not signing in before ten minutes past nine three times in one month. If he doesn't have to do that, His Royal Highness misses one of the real thrills of the Civil Service.

Strange letters find their way to the desks of Collectors. One of these has been sent to the REVIEW by a Collector of a Saskatchewan port, with the comment that occasionally the general public do not follow the golden rule of courtesy. It appears that a parcel of cigarettes was imported and the usual postal notice was sent to the importer. The card was returned to the office with the following attached:—

> Say, how do you figure out Customs anyway? That packet has only got 100 cigarettes in it and did not cost more than $1.24 in England. You're crazy for charging $1.27 for that and unless you revise the charge, you can smoke the d—— things yourself and I hope they poison you.

A Collector at a port on the Vermont border received recently a letter from someone in the United States as follows:—
"A party here wishes to send a watch to Canada free of duty. If it weighs less than eight ounces will it go?" That was a difficult question to answer as some watches go better than others.

E. J. Struthers, Collector at Rock Island, Que., writes the *Editor* that officers of the Department may be interested in the fact that *Adam Smith*, who wrote the *Wealth of Nations*, was, in addition to being the son of a Customs officer, also a Customs official himself. He was in 1770 appointed a Commissioner of Customs at Edinburgh, where he lived until his death in 1790.

The coinage of money, the love of which is reputed to be the root of all evil, is ascribed to the Lydians. *Moneta* was the name given to their silver by the Romans, it having been coined in the temple of *Juno Moneta*. Money was made of different metals, and even of leather and other articles, both in ancient and modern times. It was made of pasteboard by the natives of Holland as late as 1574. *Rabelais* referred to some of his friends as being "subject to a kind of disease which at that time they called lack of money." That is a very common ailment nowadays, as many members of the Civil Service will admit. *John Milton* in his *Paradise Regained* wrote:—

"Money brings honour, friends, conquest and realms."

TIDE OF TOURIST TRAVEL FLOWS FREELY

Glimpse of Busy Conditions at Chief Ports of Entry

The Falls View bridge, connecting Niagara Falls, Ontario, with Niagara Falls, New York, is a popular avenue of entry to Canada. This season the number of tourists entering at this point is increasing. Photograph sent to the REVIEW by J. J. Flynn, Collector at Niagara Falls, Ontario.

TOURIST travel is now at its height. The hospitable gates of Canada are flung wide open to the ever-increasing tide of visitors surging across the bridges and ferries, and through the various ports of entry along the International boundary, into this great northern holiday land. Hon. W. D. Euler, Minister of National Revenue, has seen to it that the formalities to be complied with by the visitors from the United States are simplified, and every courtesy and assistance extended by Customs officers at the ports of entry.

This brief sketch of tourist travel includes the Peace Bridge and ferry at Fort Erie, the three bridges at Niagara Falls and Queenston and the ferries at Windsor and Walkerville, Ontario.

It is evident that the revised regulations regarding tourists' automobiles are operating smoothly, and ironing out many of the annoyances which arose in other years. Reports reaching the Department from the strategic points where large numbers of tourists enter with their automobiles indicate that this season there is a minimum of delay, and the visitors are sped courteously on their way after the necessary formalities have been complied with.

AT NIAGARA FALLS

The volume of tourist travel at Niagara Falls this season is expanding. April is not generally regarded as one of the tourist months, but this year travel set in early. J. J. Flynn, Collector at Niagara Falls, informs the Review, that during the months of April and May, 1929, there passed over Bridges 1 and 2 at Niagara Falls, and the bridge at Queenston, a total of 336,708 automobiles, inwards 168,179, outwards 168,529; other vehicles, trucks, etc., total 21,628, inwards 10,742, outwards 10,886; passengers, total 1,520,463, inwards 763,647, outwards 756,816. In April and May 14,421 tourist permits were issued for automobiles entering Canada for a period up to 90 days.

From June 1 to June 14, 1929, inclusive, 119,507 automobiles were handled, inwards 59,202, outwards 60,305; other vehicles, total 5,558, inwards 2,688, outwards 2,870; total passengers 551,344.

The number of touring permits up to 90 days issued during that two weeks' period at the three bridges was 5,849; 24 hours or less 32,377.

Traffic For Year

From April 1, 1928, to March 31, 1929, the travel at the Niagara Falls and Queenston Bridges was as follows:—

Total automobiles 2,581,063; inwards 1,282,657; outwards 1,298,406. Other vehicles, total 134,895; inwards 65,332; outwards 69,563. Passengers, total 12,177,311; inwards 6,030,372; outwards 6,146,939.

Over the Peace Bridge between Buffalo, New York, and Fort Erie, Ontario, tourist travel is very heavy this season. This illustration shows automobiles entering Canada for an extended period for touring purposes, being examined by Customs officers while waiting for permits. No congestion is allowed at the bridge and the long lines are kept moving. Photograph furnished by F. T. Pattison, Collector at Bridgeburg.

At Queenston bridge concrete highways were completed at the bridgehead on the Canadian and United States sides last autumn.

AT THE PEACE BRIDGE

The rush of travel is now in full swing at the Peace Bridge. F. T. Pattison, Collector at Bridgeburg, Ontario, reports to the

Review that this year travel is increasing. During the past fiscal year the traffic over the Peace Bridge was as follows:—Canadian automobiles, inwards, 79,551; outwards, 81,-769. Foreign automobiles, inwards, 776,-341; outwards, 817,990. Other vehicles, inwards, 23,536; outwards, 23,251. Total automobiles and vehicles, 1,963,758. During the same period passengers numbered 5,543,805, made up of 2,781,920 inwards; 2,761,885 outwards.

At the Fort Erie ferry travel during the fiscal year was also heavy. The inwards and outwards movement of Canadian automobiles was 30,718. Foreign automobiles, inwards and outwards, totalled 176,552. Other vehicles numbered 4,206, the total being 211,476. In the same period the ferry carried 1,043,467 passengers; 534,120 inwards and 509,347 outwards.

From April 1 to June 15, 1929, inclusive, the total traffic at the Peace Bridge and ferry at Fort Erie was 441,833 automobiles. Over the Peace Bridge 200,865 automobiles passed inwards and 197,148 outwards. The ferry carried 21,787 automobiles inwards, and 22,-033 outwards.

THE WINDSOR GATEWAY

Travel is on the increase at the port of Windsor, one of the principal gateways into Ontario for tourists from United States points. The Collector, A. H. Dalziel, informs the Review that one of the busiest seasons in the history of Windsor and Walkerville is now in progress and the travelling public appreciates the simplified procedure of tourists' permits, inaugurated by the Minister of National Revenue, Hon. W. D. Euler. The passing of tourists through the Customs barrier has been speeded up, and many expressions of appreciation of the service rendered have been received. Mr. Dalziel mentions the Decoration Day rush, the officers at the ferry handling the large crowds with despatch and with an absence of tedious delays. The ferries are giving a seven and a half minute service during the busy hours. On the Decoration Day holiday 903 inward permits were issued on May 29; on May 30, 750 permits, and 3,800 automobiles entered on registration cards. The majority of the 24-hour tourists returned to Detroit on May 31 and June 1. On the King's birthday, June 3, 5,000 automobiles crossed the river to Detroit, and of these about 1,000 were United States cars returning after twenty-four hour permit had expired. This was the busiest day of the year at the Customs office at the ferry dock. The total number of cars handled by the Customs officers for the Decoration Day and King's birthday holiday period was 10,500. The figures for Windsor during April, 1929, furnished by the Collector are:—

Vehicles inwards, 47,711; outwards, 45,-730. Tourists permits issued, 3,930. Permits issued for Canadian automobiles leaving Canada, 415. Total passengers inwards and outwards, 1,182,334.

During May, 1929, the figures were:—

Vehicles inwards, 60,085; outwards, 56,-705. Tourists' permits issued, 6,862. Permits for leaving Canada, 744. Total passengers inwards and outwards, 1,287,815.

From June 1st to June 14th, 1929, touring permits for a period up to 90 days to the number of 4,562 were issued at the port of Windsor.

AT WALKERVILLE

At the ferry docks at Walkerville there is much activity this season. In April 28,698 automobiles passed inwards and 27,834 outwards. Total passengers, inwards and outwards, 158,883. Touring permits up to 90 days issued, 1,119. Canadian automobiles exported for touring purposes, 306.

In May, automobile inwards, 36,000; outwards, 32,552. Passengers inwards and outwards, 173,307. Touring permits for 90 days, 2,263. Canadian automobiles exported for touring, 360.

For the first two weeks of June, 1929, automobiles inwards, 17,420; outwards 17,-056. Passengers inwards and outwards, 83,-170. Touring permits for 90 days, 911.

W. B. Ritchie, Sub-Collector at Walkerville, reports that so far this season the rush of travel has been very heavy with prospects of continuing.

TOURING THROUGH THE EASTERN TOWNSHIPS

Increased Customs Facilities Along the Quebec Frontier

ONE of the main gateways connecting Vermont and the New England States with the beautiful and fertile hills and valleys of the Eastern Townships—the "land of laughing waters"—is Rock Island, Quebec. Three towns have grown up at this point; Derby Line on the Vermont side, Rock Island

The new Customs highway office at Rock Island, Quebec, on the main road leading to and from Derby Line, Vermont. This office is well equipped for the handling of the thousands of automobiles which enter Canada at this point. Under the large canopy automobiles can be examined in all weathers with a minimum of discomfort to tourists. The photographs illustrating this article were taken by C. B. Patten, Chief of the Staff and Estimates Branch, Department of National Revenue.

and Stanstead in Quebec, all forming one continuous community with streets running here and there over the boundary so that it is difficult at times for the stranger to ascertain exactly in which country he is. Between Rock Island and Montreal the tourist passes through a fertile rolling country with lofty green hills and peaceful meadowland, with here and there lazy winding rivers, or noble lakes such as Memphremagog, Massawippi and Brome.

In order that he might gain first-hand knowledge of the way in which the ever-increasing tourist travel was being accommodated at Rock Island and other border points, Mr. R. W. Breadner, Commissioner of Customs, made a brief and unheralded tour of inspection on May 24th. He was accompanied by C. B. Patten, Chief of the staff branch of the Department, and by the *Editor* of the REVIEW.

At Rock Island, the tourist crosses the invisible boundary which separates it from Derby Line and finds himself at the new highway office of the Canada Customs, which is on the main road from the United States. Here he passes through the usual simplified formalities and obtains the requisite permit either for touring purposes in Canada, or a twenty-four hour period. The office is a commodious building on the main highway, and has a canopy for protection of officers and tourists in inclement weather, so that baggage and automobiles can be examined without discomfort. The Collector at Rock Island is E. J. Struthers, and the staff was found to be obliging and industrious. The highway from Rock Island to the south is kept open all the year, and this means that quite a number of automobiles are entered in the winter months. From Mr. Struthers it was learned that Rock Island is the largest port of entry for automobiles along the Quebec frontier, although Lacolle issues more extended period permits. Rock Island leads more particularly in local traffic which is heavy between Newport and Derby Line, Vermont, and the Canadian towns of Rock Island, Beebe and Stanstead. It is also a favourite port of entry for tourists making an extended visit to Canadian points.

This illustration shows the staff at the Customs highway office at Rock Island, Que. From left to right they are: E. J. Struthers, Collector at Rock Island; L. E. Roberge, Senior Customs-Excise Examiner; S. Prangley, Examiner; D. Neveu, Immigration officer; C. H. Lalonde, examiner; Geo. Rickard, Immigration officer.

During the fiscal year 1928-29, travel statistics at Rock Island were as follows:—Canadian automobiles inwards, 31,882; outwards, 29,800; foreign automobiles inwards, 80,406; outwards, 78,783. Total automobiles 220,871.

During May, 1929, the average number of settlers' effects entries was three each day, mainly Canadians returning from the United States. Many of those reporting inwards at

This illustration shows the new Customs office at Phillipsburg, Quebec, on the main highway close to the International boundary. Formerly the Customs office was in the town, but the new location is more satisfactory and permits speedy examination of automobiles entering Canada at this point. From left to right the names are: A. H. Merritt, Sub-Collector at Phillipsburg; E. Campbell, C. O. Poutre, Customs-Excise Examiners; R. W. Breadner, Commissioner of Customs; W. F. Kay, M.P. for Brome-Missisquoi; H. U. McCrum and H. B. Demers, Immigration officers.

Rock Island this spring were Canadians residing across the border who came to Canada to make their regular entry into the United States through the Immigration authorities before July 1st, 1929, when the new United States regulations become effective.

After passing through the simple Customs formalities at Rock Island, and obtaining his tourist permit, the visitor, with Montreal as his objective, drives through the great green historic heart of the Eastern Townships. Over excellent roads his way north leads to Ayers' Cliff on shimmering Massawippi Lake, Magog on Lake Memphremagog, a noble body of water, thence through Waterloo and Granby, long settled and fertile districts, to Chambly Canton, with its fort and old associations, the Richelieu river, thence to the Victoria Bridge, spanning the lordly St. Lawrence, and Montreal. From Rock Island to Montreal is 107 miles and for scenic beauty the route has few rivals.

Rock Island and Stanstead are New England's nearest industrial neighbours. They are located on the oldest, most direct and most used international highway between the industrial centres of Eastern Canada and New England. Derby Line is the northern terminal of the first cross-state cement highway to be undertaken in Vermont.

At Phillipsburg

The Customs office at Phillipsburg is now in a new building on the main highway right on the boundary. At the time the visit was made, a portion of the road from the boundary to the town was under construction but when completed it will provide a fine scenic route through to Montreal. At Phillipsburg there is a courteous Customs staff, and incoming tourists are speedily and politely sent on their way. The new location of the Customs office is well adapted for the convenience of the travelling public.

At Lacolle

Passing along the winding shores of Missisquoi Bay to Clarenceville and Noyan Junction, Lacolle is reached. This connects the state roads of northern New York, via Rouses Point, with the splendid King Edward Highway to Montreal, 35 miles from Lacolle. At Lacolle highway Customs office there is an efficient staff, the Sub-Collector being W. J. Young. Lacolle is an outport

This illustration shows a large hotel and dance hall in course of construction on the Canadian side of the boundary at Phillipsburg, Que., opposite the Customs office. Similar establishments are springing up along the Canadian side of the border, and are patronized by thousands of visitors from the United States, thus adding to the work of Customs officers. Another large hotel and International club is at Abercorn, Que., opposite Richford, Vermont.

of St. Johns, and is a favourite point for tourists entering the Province. During April, 1929, 2,229 United States automobiles passed inwards, and 2,170 outwards. During the same month, 1,256 Canadian automobiles passed outwards, and 1,353 inwards. In May, 1929, 4,039 United States automobiles passed outwards, and 4,307 inwards. Canadian automobiles, 2,629 outwards; 2,594 inwards.

Two things were particularly noticeable in this short tour of some of the border points in Quebec. These were the almost invariable courtesy with which tourists were received at the Customs offices, and the speedy and thorough way in which automobiles were examined and permits issued. The Customs staff at the points alluded to in this brief article appear to have taken to heart the motto that courtesy at all times and in all circumstances is essential, and that the public must be served speedily and efficiently.

THE FAMILY ALBUM

An appointment of importance and interest is that of C. Fraser Elliott, K.C., Counsel of the Income Tax Division, Department of National Revenue, to the newly created position of Assistant Commissioner of Income Tax.

Mr. Elliott graduated from Osgoode Hall in 1915 and went overseas soon after. Upon his return from France, where he served in the 7th Battery, he went to Toronto, and seven years ago came to the Income Tax Division at Ottawa. He is Chairman of the speakers' committee of the Rotary Club, Ottawa, and also a life member of the Toronto Canoe Club. Mr. Elliott was also a member of various crews which won the Canadian Canoe championship in years gone by and early in his university career received his "T" for swimming and gymnastics. At Toronto University he obtained the degrees of B.A. Sc. and C.E., and is a barrister in the Province of Quebec as well as Ontario.

The Quebec government in February, 1929, created Mr. Elliott a King's Counsel. The *Ottawa Citizen* under the heading of a *Deserved Honour* referred editorially to this action as follows:—

Mr. C. Fraser Elliott, solicitor, Income Tax Division, Department of National Revenue, has been made a K.C. by the Quebec Government. This action on the part of Mr. Taschereau and his colleagues is a tribute to those who authorized it and a fine compliment to the ability of a distinguished servant of the public.

Traditionally, tax-gatherers are unpopular. Yet Fraser Elliott has served in his capacity as legal adviser to the Income Tax authorities with such a high conception of his responsibilities that he inspires in those with whom he comes in contact, including disputing taxpayers, a sense of confidence and security. The conferring of a King's Counsellorship on him is an unusual tribute to his capacity to compose differences in the realm of taxation.

There have been times when legal minds have not agreed with his opinions, but on each occasion so far, on reference to superior courts, his rulings have been sustained, not excepting cases taken to that tribune of final appeal, the Privy Council.

In honouring Mr. Elliott, the Quebec government honours itself, and at the same time singles out for recognition one who has served the government and the people of Canada with conspicuous ability in all matters pertaining to income tax.

NEWS AND COMMENT

Ottawa: Richard M. Persse, an old and valued officer of the Statistical branch of the Department, died on May 30, 1929, after a brief illness. Deceased entered the service at Toronto in 1892, and in 1900 when officers were brought from various ports to establish the Statistical branch at headquarters Mr. Persse was among the number. He was a man of many friends, and his death leaves a gap in the ranks of the older officers. Deceased was born in Ireland in 1865.

Thomas E. Thompson, a veteran officer of the Department, retired on superannuation on June 1, 1929. For many years Mr. Thompson was attached to the Drawback staff, with headquarters at Toronto, but in 1918 he was transferred to the Department at Ottawa. Mr. Thompson entered the service in 1883, and the occasion of his retirement was marked by the presentation of an address of appreciation and a club bag by his associates in the Drawbacks branch. J. M. Peaker, Chief Clerk, made the presentation on behalf of the Drawbacks staff.

Portage la Prairie, Man.: J. A. Marshall, Collector of Customs and Excise at this port, has retired on superannuation after forty-four years' service. Mr. Marshall was appointed in 1885. He is one of the oldest civil servants in the west, and has a record of long and faithful service.

Toronto: During the fiscal year 1928-29 at the Customs Express branch of this port duty collections increased over the previous year by $303,681; entries increased by 8,326, and the number of packages handled by 50,744.

Hamilton: Members of the Income Tax division staff at Hamilton played the first softball game of their inter-city series with the Toronto office team recently. The game was played in Hamilton and was won by the local team, 13 to 9. The batteries were: Toronto office, Baillie and Williams; Hamilton office, Euler and Heaslip.

Among the guests at the game were Chief Inspector R. Sharp and his assistants from Ottawa, Acting Inspector Nicholson of St. Catharines and Assistant Inspector Reddon, of Kitchener.

Brandon, Man.: At the port of Brandon during the fiscal year 1928-29 there were 5,401 Import entries; 777 Excise tax entries; and 65 Excise duty entries. Import duty collections were $249,661; Excise tax $103,737; Excise duty $14,486; sundry collections $777.

Saskatoon, Sask.: The seizure has been made by Customs-Excise officers of a big liquor plant, and $1,000 worth of bootleg liquor, and two men were arrested in a raid on a farm 15 miles north of Saskatoon. The equipment and liquor stock were found in a secret cupboard in the wall, entry to which was made by pressing a button which opened a door.

NEW TORONTO BUILDING

THE new building in Toronto, which will provide accommodation for the Customs, Excise and Income Tax divisions of the Department of National Revenue, will cost, it is estimated, $2,158,000. There has been some change in the first plans. As originally designed the new building was to cover the entire block between Yonge and Bay streets and from Front street to the proposed land to the south. It was to have been a stone structure having a frontage of 576 feet on Front street, by a depth of 224 feet on Yonge street and 89 feet on Bay street. It consisted of five stories and basement over the whole area, with the centre portion rising to six stories and had a net area of 395,753 square feet. The estimated cost of building was $2,907,802, and it was to house all the Dominion Government offices now in rented quarters in the City of Toronto.

It is now intended to construct only the east wing and the centre portion of this building for the present, and not to proceed with the construction of the west wing until some future date. The portion of building to be constructed will have a frontage of 360 feet on Front street by a depth of 224 feet on Yonge street and 104 feet on the west end of building. It will contain a net floor area of 253,140 square feet.

INCOME TAX JUDGMENT OF IMPORTANCE

Assessment Appeal Decided Recently in Exchequer Court

AN interesting Income Tax judgment was rendered by Hon. Mr. Justice Audette in the Exchequer Court of Canada on 20th May, 1929, in the case of George Hope, Appellant, and the Minister of National Revenue, Respondent. Counsel appearing at the trial were Hon. N. W. Rowell, K.C., for the appellant, and C. Fraser Elliott, K.C., Income Tax Division, for the Crown.

Hon. Mr. Justice Audette in delivering judgment said:—

This is an appeal, under the provisions of The Income War Tax Act, 1917, and amendments thereto, from the appellant's assessment, for the year ending 31st December, 1926. This assessment was made in respect of a payment of $10,127.95 during the taxation period of 1926, coming to him as a shareholder of The Hamilton Provident and Loan Corporation, out of the distribution of the proceeds of the sale of its property and assets in the form of a "dividend" to the extent that the Company had on hand undistributed income or profits as set forth in exhibit No. 3 14-15 Geo. V, Ch. 46, Sec. 5, subsec. 9.

This sum of $10,127.95 so paid to the appellant represents an accumulation of undistributed profits and gains from 1917 to 1926, and of which $6,669.25 would be an accumulation of profits from 1917 to 1920, but distributed as part of the $10,127.95 on the 15th July, 1926. This Reserve Fund, under the powers given the directors by by-law 38, consists of profits accumulated for the exclusive benefit of the holders of permanent shares, to be from time to time divided and paid to such holders of permanent shares in proportion to the amount of their shares,—in other words, to pay a dividend out of this fund of accumulated profits. This fund composed of accumulated profits is therefore quite distinct from the permanent shares of the company which the appellant still holds; and in this sale between two companies, the shareholder gets the value of his shares plus the value of this reserve fund made up of profits. The moneys of the shares are alone capital, and under the agreement the moneys representing the reserve are segregated from the capital, and finally paid only until after all debts and liabilities are discharged.

Section 5, subsection 9 (14-15 Geo. V, Ch. 46) by section 8 of the same Act was "deemed to be applicable to the income for the taxation period 1921 and subsequent periods" and the appellant contends that the part of the accumulated profits earned before that date is not subject to such taxation, and moreover contends, in the alternative that the whole of that sum is capital and not subject to taxation.

By the agreement of the 15th July, 1926, exhibit No. 3, above referred to, the Hamilton Provident and Loan Corporation, sold to the Huron and Erie Mortgage Corporation *its entire assets* which are composed of shares and the "reserve fund" in question, and by agreement the measure of payment is determined. Section 2 of the agreement, it is true, provides that "for the purpose of this agreement, the value of the shares is fixed at $227; and that is what gives rise to the appellant's contention that all of the payment of $10,127.95 is capital and part of the value of the share. But in the face of the actual facts this contention falls to the ground since it is common ground that besides the shares there there was this reserve fund made up of accumulated profits and gain of the company since 1917 under by-law 38. Moreover, by sub-para. (*b*) of the 2nd clause the purchaser pays $100 a share and the reserve is paid in the manner provided further on in the agreement. The purchase price of the segregated assets amounts to the adjusted figure of $227 but does not make the assets capital to that extent in view of the facts of the case more especially set forth in the agreement. By the mere setting of these figures of $227 the company cannot change the fact of the existence of the fund which could and would under by-law 38, have been distributed as dividend. The company cannot by winding up and discontinuing business, avoid paying tax on this distribution of profits. *Verba fortius accipiuntur contra proferentem.*

Not Parties to Agreement

The shareholders are not parties to this agreement between the two companies. They remain shareholders for five years from the date of the agreement or until the reserve fund is adjusted and final payments made, and they receive this payment out of these accumulated profits forming the Reserve, by way of dividend, besides the payment of their shares, but according to the number of their shares, the whole coming from the sale of the assets of the company. It was the capital of these shares that earned by way of profits and gain the accumulated moneys in the reserve now being paid out by way of dividend and measured by the number of shares. This exhibit No. 3 is nothing but an agreement to sell the assets of the company, confirmed as such by the Attorney-General of the Province. The vendors sold the shares and the Reserve, but the transfer of the shares is not to be made until full payment of the Reserve has been made.

In the Annual Reports of the company, exhibit No. 2, The Reserve Fund is always entered as a liability to the shareholders as distinguished from the shares themselves.

It is true that sec. 5, subsec. 9 (14-15 Geo. V, Ch. 46) reads as follows:—

> "5. On the winding up, discontinuance or reorganization of the business of any incorporated company the distribution in any form of the property of the company shall be deemed to be a payment of a dividend to the extent that the company has *on hand* undistributed income."

and that this section came into force for the taxing period of 1921; but it is found that it is the time of payment of such dividend that must govern. That is to say, without any further qualification any such dividend paid in the ordinary course after that date will fall within the ambit of the section. It is a dividend paid in 1926 and which must be paid according to the law in force at that date, which does not require an investigation as to how the company come to pay the dividend.

By sec. 4, subsec. 5 (9-10 Geo. V, Ch. 55), 1919, it is further provided that:—

> "*Dividends* or shareholders' bonuses paid or *credited* to its shareholders by a corporation on or after the *1st day of January, 1917*, shall be taxable as income of the shareholders *in the year in which the same are received* or credited unless paid *exclusively* out of a surplus or accumulated profits on hand prior to 1st January, 1917."

This section was in force in 1919 and is applicable to the present case and it would result therefrom that the words *accumulated profits on hand* mean those which arose since the passing, in 1917, of The Income War Tax Act.

Dealing with internal revenue, it was held in the case of Lloffregen v. Moore (1) that

> "The 'income' of a stockholder of a corporation includes dividends received by him during a tax year, although declared and paid in whole or in part from the accumulated surplus of prior years."

See also Lynch v. Hornby (2).

(1) 264 Fed. R. 232.
(2) 247 U.R. 339.

Then in 1920, by 10-11 Geo. V, Ch. 49, Sec. 3, it was enacted that:

> "Dividends declared or shareholders' bonuses voted after the 31st December, 1919, shall be taxable income of the taxpayer *in the year in which they are paid or distributed*."

See Gagne v. The Minister of Finance (1); Smith v. Attorney General of Canada (2); Plaxton v. Varcoe, Dominion Income Tax, 166. See also Sec. 8 (8), (9), (10), (11) and (12) of the Act of 1926.

Plain Intention

The plain intention of this section 5 sub-sec. 9 (14-15 Geo. V, Ch. 46) is that dividends made up of undistributed profits and paid or payable after 1921 as under the circumstances of the case, are liable to tax. The Act primarily imposes a tax upon all incomes made up of profits and gains and that is intended to be taxed in this case. And failing to come within any of the statutory exemptions, the appellant must pay. The wording of subsec. 9 of sec. 5 is clear and unambiguous in its grammatical meaning and that should be adhered to. Clear language would have to be found to support the contention that—notwithstanding the dividend is paid in 1926 when the section is in full force and effect—the section would not apply because some of the moneys forming part of that dividend were earned before that date and should be exempted. In so finding one would have to add to or distort the plain meaning of the section. There is no reason and no right to assume that there is any governing object which the taxing Act is intended to attain other than that which it has expressed. Tennant v. Smith (3).

We have a clear and unambiguous section in the Act summarizing all the exemptions and it does not cover the present case or the appellant's contention, while the respondent brings the appellant within the letter of the law.

(1) (1925)Ex. C.R. 22. (2) (1924) Ex. C.R. 195.
(3) (1892) A.C. 154.

This finding is moreover supported by Sec. 4, subsec. 5 (9-10 Geo. V, Ch. 55) passed in 1919 and hereabove recited, declaring that dividends are taxable as income of shareholders in the year in which the same are received or credited. Furthermore sec. 3 of 10-11 Geo. V, Ch. 49 enacts that dividends declared after the 31st December, 1919, shall be taxable in the year in which they are paid or distributed. Section 8, subsecs. (8), (9), (10), (11) and (12) of the Act of 1926 go also to support and bear that meaning and contention. A Taxing Act must be read as a whole, and any particular section must be read in conjunction with the meaning of the words used in the context.

On the whole, I fail to see any ground upon which the appellant should be treated in any more favourable way than the other citizens or public of Canada in relation to liability for a tax of the nature here in question. See *Hollenshead* v. *Hazelon* (1).

Moreover, I must find that this amendment of the Act in 1924 (Sec. 5, subsec. 9) was enacted for the purpose of removing any possible doubt or contention—*ex majore cautela*—because the reserve fund in question in this case, made up of gain and profits, would prior to such amendment, under secs. 3 and 4 of the Act, be treated as a dividend made up of profits and gains and thereby become liable.

This amendment is of the same nature as the one made with respect to the Judges' salaries. See (1924) Ex. C.R. 157, confirmed on appeal to the Supreme Court of Canada.

Indeed, by The Interpretation Act, Ch. 1, R.S.C., 1927, Sec. 21, it is provided that the amendment of an Act shall not be deemed to be or to involve any declaration whatsoever as to the previous state of the law, and it shall not be deemed to be or to involve a declaration that the law under such Act was, or was considered by Parliament, to have been different from the law as it has become under such Act as so amended.

For the reasons above mentioned I feel myself unable to follow the decision *in re* Anderson (1) with respect to the tax as between life tenant of share and remainderman, and moreover because of by-law 38 of the company which qualifies and determines the fund in question in this case.

A number of English cases were cited at trial, but I find that the laws in England with respect to winding up and the circumstances of this case are entirely different from our Canadian Taxing Act.

There will be judgment dismissing the appeal with costs.

* * DEPARTMENTAL RULINGS * *

Monthly publication, entitled "Flying Stories," beginning with the August, 1929, issue. Tariff item 184 until otherwise determined.

Silo staves manufactured of cement and crushed limestone. Tariff item 282.

Heart Beat Phonograph Records. Tariff item 597.

Mulch paper reinforced with sisal or similar fibre. Tariff item 199.

Worthington Centrifugal Underwriter Fire Pump. Tariff item 439.

Vitaphone Records. Tariff item 597.

Paper saturated or coated with oil and ink, used for wrapping purposes and which, prior to importation, has been used on rotary printing presses as an offset paper. Tariff item 198 or 199.

Kernit Gas-Fired Incinerator. Tariff item 454.

Advertising lead pencils. Tariff item 655.

Radio cabinets without radio apparatus installed therein. Tariff item 519.

"Clapp's Original Approved Baby Soup" from Harold H. Clapp Inc., Rochester, N.Y., which is composed of beef juice, cereals and vegetables in the form adapted to early infant feeding. Tariff item 8.

"Reefer's No-Moth" in the form of a bottle of liquid and a metal holder therefor, manufactured by Reefer's No-Moth Inc., New York, N.Y., and designed to be used as a moth preventive by means of the evaporation of the liquid. Tariff item 220b.

Platinum anodes and platinum cathodes. Tariff item 711.

Model A Warco Two-wheel Scoop or Scraper. Tariff item 593.

Model "G" Engraving Machine, from Engravers' and Printers' Machinery Co., Sag Harbor, N.Y., used in the preparation of plates for use on printing presses. Tariff item 453.

Felins "Torrent" Bunch Vegetable Washer, motor operated. Tariff item 453.

Globe Automatic Gluer, a machine for glueing and delivering paper to a wrapping machine in the manufacture of paper boxes. Tariff item 453.

Solvay Spreader, consisting principally of a trough or hopper mounted crosswise on a frame with two wheels, for spreading flake calcium chloride on roads. Tariff item 454.

Twin head anchor nails, made from iron or steel wire in one operation, with a shoulder three-eighths of an inch below the main head, used for nailing up shipping boxes or cases for automobiles. Tariff item 416.

Type "B" 60 inch by 168 inch Patterson Combined Hot Water Service and Storage Heater, consisting of an iron or steel tank of two thousand gallons capacity, in the lower part of which is located a nest of copper coils through which live steam is driven for the purpose of heating the water contained in the tank. Tariff item 454.

Melon seeds which have been treated with salt or salt brine and will not germinate. Tariff item 711.

THE LETTER BAG

Sales Tax Licenses

H. C. Manning, Customs-Excise Clerk at Revelstoke, B.C., writes:—

Eighty-five per cent of the sales tax licensees under the survey of this port are timber operators engaged in some phase of woods or lumber operations. A perusal of the port ledger indicates that this percentage, or one nearly approximating it, will apply to all licensees occupied with these or allied pursuits in the port's general survey. Possibly ten licensees are so located that much effort and waste of time is necessitated in submitting returns owing to their distance from Post Offices and notaries, while in at least five other cases returns must be prepared three or four days ahead of time in order to conform to bi-weekly train service. Many operators, owing to lack of education, prepare sales tax forms on an apparently incomplete understanding of the Act, and maintain insufficient records of their transactions.

The foregoing is the preamble to a suggestion. In view of the fact that sawmilling, manufacturing of railroad ties, etc., are carried on by men who have neither the facilities nor the training for the maintaining of a proper set of books, would it not be advisable to prepare and issue to this class of industry booklets containing the necessary form sheets and information to enable an operator to record the details of his business for a year at a time, with an especial view to making his sales tax liabilities easy to arrive at. These booklets could be patterned, in their essentials, after those issued by many banks to their farmer customers.

It seems that nothing can be done to lessen the annoyance of licensees who are forced to walk long distances to Post Offices and notaries, and probably close down their plants while so engaged, although this phase of the matter has been mitigated to some extent by Departmental authority. It should be added that, in the opinion of the writer, difficulty encountered in the collection of sales tax hinges largely on the antagonism of the tax-payer to what he considers unnecessary interference by Departmental officers in his affairs, and peremptory demands by the Department on his time and energy. Anything that will help to relieve this feeling is bound to react favourably on collections.

Editor's Note:—Mr. Geo. W. Taylor, Commissioner of Excise, to whom this letter with its suggestions was referred, suggests this reply:—

Referring to the letter received from H. C. Manning, Customs-Excise Clerk, Revelstoke, B.C., I find that for the year ended 31st March last, there were 68 sales tax licenses in this port, amongst which 35 were issued to lumber manufacturers, 4 to tie manufacturers and 2 to shingle manufacturers.

The suggestion is made by your correspondent that, due to the inaccessibility of some of the mills, the taxpayers are put to inconvenience and annoyance in:—

(*a*) Making returns; (*b*) Proceeding to points from which they can despatch them; (*c*) Due in some cases to their inability to compute the amount of tax due.

As respects (*a*) it may be stated that small sawmillers, who sell exclusively by retail, and whose cut is not valued at more than $5,000 per annum, are not required to be licensed, nor to account for tax. Furthermore, if the sales tax collectible is less than $10 per month, the taxpayer may make endorsement on the face of the certificate, in lieu of furnishing a statutory declaration. It, therefore, follows that if sales are less than $500 per month, a statutory declaration would not be required.

It is appreciated that if a taxpayer were compelled to walk long distances to a post office, or to a notary, it would result in hardship, but if the monthly return should be for an amount involving over $10 in tax, the accuracy of the statement made in the return must be sworn to and in that event the business would be of such magnitude that the lumber manufacturer would be obliged to go to the nearest town or village, where a Justice of the Peace, or Commissioner for taking affidavits, is usually located, for supplies, mail and financing arrangements, consequently the alleged hardship is more apparent than real.

With reference to the suggestion that the Department furnish to this class of industry booklets containing the necessary form sheets and information to enable the manufacturer to record the details of his business for a period of a year, I do not see, for various reasons, that any definite advantage is to be gained by adoption of this suggestion.

If the Department were to follow this procedure, it would result in preferential treatment to a certain class of business because of its geographical location. If this system were followed we should either be obliged to treat all other lines of business alike, or be exposed to a charge of discrimination

THE QUESTION BOX

Questions will be asked in one number of the Review and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the June number:—

(1) A sight entry is made, and later a perfecting entry is presented and certified invoices produced and sworn to. An error is made in this entry regarding sales tax, and an amending entry is made correcting the error on the perfecting entry. The question is does this amending entry have to be sworn to?

(2) Are small motion picture cameras owned by tourists considered to be exempt from tourist deposit under Sec. 1 of Memorandum 88?

(3) Is there any provision by departmental ruling or regulation regarding free entry of trade catalogues and price lists sent by a merchant in a foreign country to a merchant in Canada?

(4) Did the late Sir Wilfrid Laurier hold any portfolio in the Mackenzie administration other than that of Minister of Inland Revenue? How old was he when he first became a Minister of the Crown and how long had he been a Member of Parliament?

The answers are:—

(1) No.

(2) The Department holds that motion picture cameras brought in and previously used by persons who are non-residents of Canada, and who are visiting this country temporarily, solely for purposes of health or pleasure, are included in the term "cameras" in subsection (a) of Section I of Memorandum No. 88.

(3) See Memorandum 1411B, issued 8th May, 1907.

(4) The political career of the late Sir Wilfrid Laurier began in 1871 when he was elected to the Quebec legislature for Drummond and Arthabaska. He resigned to contest the same riding for the House of Commons at the general election of 1874 and was elected. Sworn of the Privy Council and appointed Minister of Inland Revenue in the Mackenzie administration, October 8, 1877. On going back for re-election after accepting office he was defeated. The sitting member for Quebec East, I. Thibaudeau, resigned and Sir Wilfrid was elected in his stead. This was the only portfolio held by Sir Wilfrid prior to 1896 when he formed his government. Sir Wilfrid was born in St. Lin, Quebec, on November 20, 1841.

These questions will be dealt with in the next number:—

(1) In the case of a radio set being offered for entry as Settler's Effects, is it entitled to free entry as "musical instruments," the property of the said settler (provided, of course, that it has been owned by the settler for a sufficient period), or is it dutiable as a separate shipment?

(2) What is the proper method of clearing a forfeited tourist deposit entered as a tourist deposit received in the special cash book of a Collector?

(3) Is an automobile bought on conditional (instalment) sale in the United States, and not fully paid for, considered to be "owned" within the meaning of the oath on the reverse side of a B-4 Settlers' Effects entry?

(4) Has the fiscal year always ended on March 31? If not, when was the change made and what was the old term?

COLLECTIONS LARGE

At the Express branch of the port of Montreal, during May, 1929, entries numbered 5,059, duty collected being $365,208. Packages delivered were 20,123. At the Customs Postal Branch, revenue collected was $108.-773. During the month $1,442 was collected on advertising matter.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

MAY—JUNE

ADDITIONS

Nova Scotia

Baddeck (New Campbellton): J. F. Dunlop, Sub-Collector of Customs and Excise, Limited Service.

Halifax: Thomas Stokes, Jr., Customs Excise Examiner; Roy Vail, Customs Excise Clerk.

(Spry Bay): Eric Leslie, Customs Excise Enforcement Officer.

Pictou: C. G. O'Brien, O.A.S., Customs Excise Examiner.

Yarmouth: A. S. Fuller, O.A.S., G. H. Hopkins, Customs Excise Examiners.

New Brunswick

St. Stephen: F. H. Watkins, Customs Excise Examiner.

(Upper Mills): N. D. Smith, Customs Excise Enforcement Officer.

Woodstock (Aroostook Junction): W. W. Curry, Customs Excise Enforcement Officer.

(Grand Falls): J. J. Hudson, O.A.S., Customs Excise Examiner, Limited Service Outport.

Quebec

Athelstan (Herdman): John Oliver, Customs Excise Enforcement Officer.

(Trout River): A. P. O'Reilly, O.A.S., Customs Excise Examiner, Limited Service Outport.

Coaticook (Stanhope): L. Lacroix, Customs Excise Enforcement Officer.

Montreal: J. L. E. Allard, G. W. N. J. H. Bachand, Customs Excise Examiners; Romeo Beaudoin, Messenger; L. J. C. E. Couillard, Customs Excise Clerk; J. W. A. Dansereau, Customs Excise Examiner; L. L. A. DeCelles, Customs Excise Clerk; D. Desjardins, Customs Guard; J. A. C. Duval, Customs Excise Examiner; J. G. Lymburner, J. C. T. Meilleur, Customs Excise Examiners; J. L. Paquin, J. L. Robert, J. E. A. Royal, Customs Excise Clerks; J. O. E. Sylvestre, Customs Excise Examiner; J. A. L. Turmaine, Customs Excise Clerk; J. N. R. Viau, Customs Excise Examiner.

Quebec: Ernest Godbout, Customs Excise Examiner.

(Riviere du Loup): P. A. Caron, Customs Excise Examiner, Grade 1 Outport.

Rock Island: C. E. Smith, Customs Excise Examiner.

St. Armand (Phillipsburg): Chas. O. Poutre, Customs Excise Examiner, Limited Service Outport.

(Pigeon Hill): Wilfrid Gelineau, Customs Excise Enforcement Officer.

St. Johns (Frelighsburg): J. R. Doherty, T. LaMotte, Customs Excise Examiners, Limited Service Outport.

(Lacolle): G. J. Brunelle, O.A.S., J. L. Lalanne, Roland LeBlanc, Customs Excise Examiners.

(Noyan): W. B. Sturgeon, Customs Excise Examiner, Grade 1 Outport.

Sherbrooke: Miss M. R. Houle, Stenographer, Grade 2; F. P. Kenalty, Customs Excise Clerk.

(Armstrong): L. G. Marquis, Customs Excise Enforcement Officer.

Ontario

Belleville: C. J. C. Skelcher, Customs Excise Examiner.

(Point Anne): G. F. Hurley, Customs Excise Enforcement Officer.

Bridgeburg: H. F. Bradley, W. Chisholm, O.A.S., C. E. Christmas, L. D. Heslip, D. S. Hough, W. P. Matthews, O.A.S., W. K. O'Flanagan, C. E. Parson, O.A.S., A. E. Pinnegar, O.A.S., John Sebben, O.A.S., H. L. Sweeney, Customs Excise Examiners.

Fort William (Pigeon River): G. R. Snyder, Customs Excise Examiner.

Gananoque: G. L. Cotton, F. H. Goos, Customs Excise Examiners.

(Lansdowne): C. W. Landon, Customs Excise Enforcement Officer.

(Rockport): D. F. Armstrong, Customs Excise Examiner, Limited Service Outport.

Kitchener (Waterloo): Wm. A. Birch, O.A.S., Customs Excise Examiner.

London: I. R. McGregor, Customs Excise Clerk.

Midland: J. M. Kearns, Customs Excise Examiner.

North Bay (Timagami): R. W. Storey, Customs Excise Enforcement Officer.

Orillia (Bala): S. M. Jackson (O.A.S.), Customs Excise Enforcement Officer.

(Huntsville): W. C. Moir, Customs Excise Enforcement Officer.

(Lake Joseph): John Hudson, O.A.S., Customs Excise Enforcement Officer.

Parry Sound: D. H. MacFarlane, Customs Excise Examiner.

Sarnia: R. L. Needham, Customs Excise Examiner.

Simcoe (Port Dover): C. Cuthbertson, O.A.S., Customs Excise Examiner, Grade 1 Outport.

TORONTO: J. W. Broadfoot, O.A.S., D. F. Douglas, O.A.S., Customs Excise Clerks; S. O. Griffin, O.A.S., Customs Truckman; H. G. Hodskins, O.A.S., Customs Excise Clerk; Roy Holdsworth, O.A.S., Customs Excise Examiner.

WINDSOR: L. M. Deshaw, O.A.S., Customs Excise Clerk; D. T. McVeity, Stenographer, Grade 2; G. I. Smyth, Customs Excise Clerk.

MANITOBA

BRANDON (Virden): Miss B. E. MacLean, Customs Excise Enforcement Officer.

EMERSON: L. B. Ashby, J. G. E. Shnier, Customs Excise Examiners.

WINNIPEG (South Junction): A. Brissette, Customs Excise Enforcement Officer.

SASKATCHEWAN

NORTH PORTAL (Estevan): U. J. Lacoste, Customs Excise Examiner, Grade 1 Outport.

REGINA: R. A. Johnson, Customs Excise Clerk; J. M. Robertson, Customs Excise Examiner.

ALBERTA

CALGARY (Banff): H. M. McCallum, Customs Excise Examiner, Limited Service Outport.

(Drumheller): Alex. McAskill, O.A.S., Customs Excise Examiner, Grade 1 Outport.

EDMONTON: Wm. J. McDougall, O.A.S., Customs Excise Examiner; R. Sabourin, Customs Excise Clerk.

(Herschel Island): A. N. Eames, Customs Excise Enforcement Officer.

LETHBRIDGE: H. G. McIlvena, O.A.S., Customs Excise Clerk.

(Carway): M. W. Hansen, Customs Excise Enforcement Officer.

(Coutts): L. V. Grist, Customs Excise Examiner.

BRITISH COLUMBIA

CRANBROOK (Kingsgate): Allen Ford, Customs Excise Examiner, Grade 1 Outport.

NEW WESTMINSTER (Pacific Highway): L. H. Bagg, O.A.S., T. S. Chutter, O.A.S., Fred Doupe, O.A.S., L. Laronde, O.A.S., Customs Excise Examiners.

PRINCE RUPERT: Neil McDonald, Watchman.

VANCOUVER: Alfred Chadburne, Clerk, Grade 1.

PREVENTIVE SERVICE

Miss J. Boisvert, Stenographer; J. N. Bourassa, Special Customs Excise Officer, Grade 2; P. T. Catharin, Master, Customs Harbour Boat *Bayman;* John Cooper, Master, Customs Patrol Boat *Vigil*; Clovis Couture, Clerk, Grade 2; Emile Lapointe, Romeo Lavoie, Special Customs Excise Officers, Grade 2; W. LeMesurier, Master, Customs Patrol Boat *O-27*; F. H. McLaughlin, Customs Excise Enforcement Officer; Thomas Mabe, Master, Customs Patrol Boat *Whirl;* Ludger Moreau, Special Customs Excise Officer, Grade 2; B. J. Sheehan, Clerk, Grade 1; W. S. White, Customs Excise Enforcement Officer.

INSPECTION

Miss B. I. Webber, Stenographer, Grade 2.

ADMINISTRATIVE

H. Belanger, Clerk, Grade 2; Miss D. M. Burke, Stenographer, Grade 2; J. H. Duncan, Clerk, Grade 2; Miss Dora Harris, Stenographer, Grade 3; Miss L. M. Lear, Stenographer, Grade 2; Miss Rose McGannon, Stenographer, Grade 2; W. Morest, Clerk, Grade 1; Israel Podolsky, Clerk, Grade 2; F. H. Porteous, Stenographer, Grade 1; H. J. Purdy, Lucien Richard, Clerks, Grade 2.

DEDUCTIONS

NOVA SCOTIA

ARICHAT (Fourchu): J. Hooper, Customs Excise Enforcement Officer.

ANNAPOLIS ROYAL (Port Wade): W. B. McGrath, Sub-Collector of Customs and Excise, Limited Service.

SYDNEY (Gabarouse): F. W. M. Reid, Customs Excise Enforcement Officer.

QUEBEC

MONTREAL: C. E. Dansereau, Customs Truckman; Louis Francœur, Customs Excise Examiner; J. A. L. M. Maille, Messenger; R. Pepin, Stenographer, Grade 2.

ONTARIO

MIDLAND: S. Vyvyan, Customs Excise Examiner.

STRATFORD (St. Mary's): A. C. Wood, Sub-Collector of Customs and Excise, Grade 1.

SASKATCHEWAN

REGINA: E. R. Howatt, Customs Excise Clerk.

ALBERTA

EDMONTON (Herschel Island): V. A. M. Kemp, Customs Excise Enforcement Officer.

LETHBRIDGE (Coutts): M. W. Hansen, Customs Excise Examiner.

BRITISH COLUMBIA

VANCOUVER: R. A. Stark, Special Exciseman, Grade 1.

PREVENTIVE SERVICE

J. T. Arsenault, Clerk, Grade 1; James Arthur, Customs Excise Enforcement Officer; Miss R. E. Connolly, Stenographer, Grade 2; J. E. Knox, Special Customs Excise Officer, Grade 3.

INSPECTION

J. A. Clermont, E. R. Maloney, Excise Tax Auditors; Archie Ross, Investigator of Drawback Claims; G. L. Wright, Excise Tax Auditor.

ADMINISTRATIVE

C. C. Mason, R. M. Persse, T. E. Thompson, Clerks, Grade 4.

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF JUNE AND THE THREE MONTHS ENDED JUNE 1928 AND 1929

	June, 1928		June, 1929	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		107,121,091		112,176,179
Total Exports (Foreign Produce)		2,017,491		2,316,170
Principal Items of Exports—:				
Wheat ... Bush.	21,959,638	29,881,669	25,587,563	28,340,779
Wheat flour ... Brl.	716,013	4,668,470	934,811	4,953,055
Fish ... Cwt.	230,032	2,411,622	193,176	2,964,925
Furs ... $		1,755,490		1,275,118
Meats ... Cwt.	82,634	1,526,416	69,233	1,481,767
Cheese ... Cwt.	58,489	1,210,038	84,030	1,746,132
Planks and Boards ... M ft.	177,711	4,893,561	157,947	4,530,329
Wood pulp ... Cwt.	1,469,166	3,939,810	1,449,757	3,732,877
Newsprint ... Cwt.	3,480,623	11,130,679	4,397,909	13,055,556
Automobiles and parts ... $		2,493,191		3,656,617
Copper, unmanufactured ... Cwt.	136,010	1,698,268	192,511	2,877,197
Nickel, unmanufactured ... Cwt.	71,636	1,655,775	118,466	2,627,486
Imports entered for Consumption—Free goods		40,652,826		39,012,797
Imports entered for Consumption—Dutiable goods		70,050,947		73,424,338
Total Imports entered for Consumption		110,703,773		112,437,135

	Three months ended June, 1928		Three months ended June, 1929	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		284,117,730		285,376,605
Total Exports (Foreign Produce)		5,630,448		5,705,616
Principal Items of Exports:—				
Wheat ... Bush.	60,602,251	83,965,359	59,974,386	64,840,371
Wheat flour ... Brl.	2,211,605	13,843,476	2,561,512	13,581,148
Fish ... Cwt.	516,566	5,129,244	515,253	6,493,977
Furs ... $		5,131,811		5,057,167
Meats ... Cwt.	243,813	4,332,137	191,454	4,057,890
Cheese ... Cwt.	113,767	2,405,156	108,989	2,310,427
Planks and boards ... Mft.	427,959	11,451,359	420,296	11,702,424
Wood pulp ... Cwt.	4,084,087	10,762,499	4,112,991	10,612,230
Newsprint ... Cwt.	10,166,803	32,742,546	11,932,354	35,417,344
Automobiles and parts ... $		7,118,284		11,062,437
Copper, unmanufacture l ... Cwt.	402,375	4,955,328	520,433	8,202,865
Nickel, unmanufactured ... Cwt.	238,733	5,240,832	281,671	6,517,764
Imports entered for Consumption—Free goods		105,157,520		111,248,387
Imports entered for Consumption—Dutiable goods		197,618,961		224,321,319
Total imports entered for Consumption		302,776,481		335,569,706

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JUNE, 1928 AND 1929

——	1928	1929	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	16,633,104 25	17,298,956 89		
Less Refunds and Drawbacks	1,446,227 37	2,181,843 41		
Net	15,186,876 88	15,117,113 48	69,763 40	
Excise Taxes	6,937,634 26	5,679,354 05		
Less Refunds and Drawbacks	131,448 50	40,717 83		
Net	6,806,185 76	5,638,636 22	1,167,549 54	
Excise Duties	5,383,373 09	5,543,368 02		
Less Refunds and Drawbacks	40,589 85	133,596 81		
Net	5,342,783 24	5,409,771 21		66,987 97
Sundry Collections	112,892 93	75,658 38		
Less Refunds and Drawbacks	Nil	Nil		
Net	112,892 93	75,658 38	37,234 55	
Net Totals	27,448,738 81	26,241,179 29	1,274,547 49	66,987 97
Net Decrease			1,207,559 52	

TOTALS FOR THREE MONTHS

——	1928-29	1929-30	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	47,781,246 89	54,102,630 31		
Less Refunds and Drawbacks	3,372,811 34	5,088,269 17		
Net	44,408,435 55	49,014,361 14		4,605,925 59
Excise Taxes	17,312,423 84	14,703,959 36		
Less Refunds and Drawbacks	273,154 66	180,300 09		
Net	17,039,269 18	14,523,659 27	2,515,609 91	
Excise Duties	15,048,345 02	15,549,687 58		
Less Refunds and Drawbacks	235,355 84	256,036 01		
Net	14,812,989 18	15,293,651 57		480,662 39
Sundry Collections	341,690 83	243,507 25		
Less Refunds and Drawbacks	5 00	241 37		
Net	341,685 83	243,265 88	98,419 95	
Net Totals	76,602,379 74	79,074,937 86	2,614,029 86	5,086,587 98
Net Increase				2,472,558 12

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF JUNE, 1928 AND 1929

——	June 1928	June 1929	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	1,089,675 95	1,139,225 98		49,550 03

TOTALS FOR THREE MONTHS

——	1928-29	1929-30	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	47,557,923 71	56,593,241 15		9,035,317 44

A PINCH OF SNUFF

SNUFF is going up again, at least the consumption of it is. It displayed signs of falling off in popularity, but the latest statistics of the Excise division of the Department of National Revenue show that 82,946 pounds of this commodity were entered for consumption in May last. That is 6,000 pounds more than in May, 1928. Where it all goes to is more or less of a mystery, but the fact remains that the consumption of this powdered form of tobacco goes on apace. Who uses snuff in this year of grace 1929? There's the pinch.

Printed by F. A. ACLAND, King's Printer, Ottawa, Canada

The National Revenue Review

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OCT 3 1929

Connaught Building, Ottawa, Headquarters of the National Revenue Department

August, 1929

Vol. II — No. 11

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
THE HONORABLE W. D. EULER, P.C., M.P.

Private Secretary—David Sim.

Commissioner of Customs, R. W. Breadner.
Commissioner of Excise, G. W. Taylor.
Commissioner of Income Tax, C. S. Walters.
Assistant Commissioner of Customs, C. P. Blair.
General Executive Assistant, Wm. Ide.

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R. W. Breadner *(Chairman)*, Commissioner of Customs.
G. W. Taylor, Commissioner of Excise.
C. S. Walters, Commissioner of Income Tax.
C. P. Blair, Assistant Commissioner of Customs.
J. A. Russell, Commissioner of Tariff.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. II OTTAWA, AUGUST, 1929 No. 11

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

IN THIS ISSUE

Rum Hidden In Straw Stack
Big seizure in Prince Edward Island

Courtesy At The Boundary
Appreciative references in U. S. papers

Where Revenue Is Counted
Concluding article on Accounts Branch

Thriving City of Kitchener
Review of activities of prosperous port

Points Regarding Superannuation
Summary of essential documents needed

Income Tax Receipts
Details of revenue by districts

Trade and Revenue Tables
Facts and figures for July

News And Comment, Question Box, Rulings and Usual Features

Well Done

IT is pleasing to note from time to time, in United States newspapers, appreciative references to the courtesy and efficiency of officers of the Department A recent example of friendly and neighbourly comment was contained in the *Courier Express,* Buffalo. Referring to the thousands of holiday makers who poured into Ontario to celebrate the Fourth of July, the *Courier Express* under the heading *Record Crowds Find Welcome in Canada,* said in part:—

> Thousands of liberty loving Americans celebrated the 153rd anniversary of this nation's freedom from British rule by going to Canada. That seeming anomaly in this year of grace gave the Peace Bridge the biggest day it has had in its brief history.
>
> Between three and four o'clock in the afternoon cars crowded with holiday makers were passing over the Peace Bridge Canada-bound at the rate of 3,300 an hour, or 55 a minute. These cars were passing through ten lanes at the Fort Erie end of the span, where Canadian Customs officials handled this immense traffic courteously and expeditiously.
>
> The Canadian customs and immigration men had anticipated a rush, but nothing just like this Fourth of July effort to get away from the noisy and lusty Independence Day celebration on this side had ever been seen before hereabouts. At night conditions were reversed, when the homeward-bound tide set in, and American officials had to bear the brunt of this motor-borne wave of humanity.

88908—1½

All previous records for traffic over the international span were broken. Estimating three persons to a car—some cars had more, few had less—it was figured that nearly 40,000 persons crossed the bridge to spend the Fourth of July at Canadian resorts.

Not at the Peace Bridge alone, but at Niagara Falls, Windsor, Sarnia, and also at the ports of entry in Quebec and the Maritimes it was apparent that the huge holiday crowds were handled speedily and in a courteous manner which reflected credit on the service as a whole. Well done!

Tourist Travel at the Coast

THE friendly invasion of tourists from the United States is not confined to the Eastern and Central portions of the Dominion. This season there is much travel into British Columbia. Percy R. Peele, Collector at New Westminster, informs the REVIEW that at Pacific Highway, which is the main Canadian gateway under the survey of that port, there is a large increase in automobile travel. In May, 1929, 6,815 foreign automobiles and 23,852 passengers passed inwards, and 6,605 automobiles and 23,117 passengers outwards. In June, 1929, 8,970 foreign automobiles and 31,395 passengers entered inwards, and 8,267 automobiles with 28,939 passengers outwards.

On Reading Memoranda

JUDGING by communications which reach the REVIEW from time to time, many officers of the Customs and Excise divisions of the Department do not study the various memoranda and circulars issued for their guidance and instruction. There are indications that, instead of consulting the memoranda and circulars, which should be kept up-to-date and available for ready reference, Collectors and other officers write to the Department for information which has already been conveyed by official channels. It is suggested that all memoranda and circulars be studied by officers concerned. It is with that object they are distributed, and much time and correspondence will be saved. Read your memoranda and become familiar with instructions so conveyed.

Get All the facts

IN connection with the importation of typewriters by persons visiting Canada for business or commercial purposes, a point has been drawn to the attention of the department which is brought to the notice of Customs officers through the medium of the REVIEW.

As Customs officers are aware, once a typewriter imported under these circumstances has been entered at Customs, it may be returned to Canada at a later date without the payment of further duty thereon, provided it remains the property of the original importer, and that he is able to produce for the examination of a Customs officer the customs entry or a copy thereof, showing the number and particulars of the typewriter, and the amount of customs duty and sales tax paid on its original importation.

Frequently these entries are passed on trains or at frontier points where Form B. 16½ is used, and the point which the department wishes to stress is that officers very often do not take the time to get the make and number of the machine, and the full name of the importer, and write same plainly on the B. 16½. This is a serious omission, but, doubtless, after their attention has been drawn to it in this manner, officers who are called upon to accept such entries in future will be careful to see that full particulars are included on the form.

Good Work

SOME interesting facts are found in a summary of the work of the Customs-Excise Preventive Service. In June, 1929, no less than 24 complete stills, 25 parts of stills, and 141 gallons of the illicit product of these contrivances were seized. In the same month seizures totalling 202 pounds of narcotic drugs were reported. Effective work is being done by this branch of the National Revenue service in all parts of the Dominion.

Regarding Superannuation

IN order that all concerned may be informed regarding the documents required to be furnished in connection with the Civil Service Superannuation Act, 1924, a statement has been prepared by the Staff and Estimates Branch of the Department, of which C. B. Patten is Chief. It is suggested that all officers study these requirements carefully, particularly those pertaining to birth certificates or other proof of age.

The statement as to documents required is as follows:—

Annual Allowance to Contributor. Proof of age in the form of a birth certificate is required. Should a birth certificate be not obtainable, certified copies of the original certificate of baptism duly certified by a Notary Public or Justice of the Peace, will be accepted. Certified copies of acceptance of proof of age by an Insurance Company will also be accepted.

In cases where such documents cannot be obtained either of the following documents may be submitted:—(1) Certified copy of record in the family Bible; (2) Sworn declaration from parent; (3) Sworn declaration from older brother or sister, or other member of the family; (4) Personal sworn declaration where the contributor has neither parents, elder brother or sister.

In addition to either of the foregoing documents, a sworn declaration will be required from the contributor stating that a birth certificate cannot be obtained, and the reasons therefor.

In cases of contributors who have not attained the age of 65 years and are retiring on account of being permanently incapacitated for the performance of their duties, Physician's Certificate on Schedule "J" will require to be furnished, and should the contributor be under 60 years of age the concurrence of the Deputy Minister of Health is required. (Blank forms of Schedule "J" may be obtained from the Department).

Gratuity to Contributor. No documents required.

Withdrawal Allowance to Contributor. No documents required.

Annual Allowance to Widow and Children (death in the Service). (1) Birth certificate of contributor. (2) Birth certificate of widow. (3) Marriage certificate (original which will be returned). (4) Death certificate. (This may be obtained either from the municipality or the doctor in attendance.) (5) Schedule "E." (Form of declaration by Minister of religious denomination or sect, or by doctor in attendance). (Blank form will be supplied by Department.) (6) Birth certificates of all children who at the time of the contributor's death were under 18 years of age. Information is required as to whether or not a legal guardian has been appointed for the children, and if not, to whom their allowances should be paid.

In the case of an adopted child it is necessary to furnish adoption papers. If none were taken out, proof of adoption will require to be furnished in the form of a statutory declaration from the foster-father or foster-mother of the child, as the case may be; also statutory declarations from two disinterested parties that the child has been living with her foster-parents and is solely dependent on them and has been regarded as having been adopted by them.

Gratuity to Widow. (1) Birth certificate of contributor. (2) Birth certificate of widow. (3) Marriage certificate. (4) Death certificate. (5) Schedule "E."

Gratuity to Children (in cases where there is no widow). (1) Birth certificate of contributor. (2) Birth certificate of mother. (3) Marriage certificate. (4) Death certificate of contributor. (5) Death certificate of mother. (6) Birth certificates of children under 18 years of age at the time of contributor's death.

Allowance to Dependents. (1) Birth certificate of contributor. (2) Birth certificate of dependent. (3) Sworn declaration from dependent setting forth in detail the extent to which the employee contributed to his or her support, and the extent to which dependent will benefit from contributor's estate. This declaration should state the relationship of the dependent to the deceased officer, and that the late officer left no widow or children under 18 years of age. (4) Schedule "E." (5) Sworn declarations from two disinterested parties setting forth that the contributor left neither widow or children under 18 years of age, also the extent to which the late officer contributed to dependent's support. (6) Should contributor be a widower, a certificate of his wife's death will also require to be furnished.

On a Still Hunt

UNDER the heading *Chase the Moonshiner* the following editorial appeared recently in the *Toronto Globe*:—

As with other transgressors, the way of the moonshiner is hard. The National Revenue Review notes the vigilance of the Customs-Excise officers in unearthing illicit stills. These are always located in the most inaccessible places, and the cunning of the the evil one is evident in the carrying on of this nefarious trade. The Review carries a picture of an outfit secured in British Columbia that appears to be about the size of a threshing machine. This was discovered after the officers had driven to the end of a wagon trail in the forest and then walked several miles through pathless woods. The same ingenuity applied to legitimate industry would be a guarantee of success. But it is one of the perversities of human nature that men will go to any risk to secure an "easy living." Officials in Ontario are commendably active in their hunt for the illicit still, and several captures have rewarded their efforts. The maker of "moonshine" should be hunted until he is exterminated.

Gallonage Tax

THE question was recently asked as to the official standard used for the computation of gallonage tax under The Special War Revenue Act on ale, beer, porter and stout sold in the various sized containers. For the information of all concerned, the official standards are quoted below, and will remain in effect until otherwise ordered:—

Pints, 0·90 gallons per dozen; quarts, 1·70 gallons per dozen; hogsheads, 50 gallons per hogshead; barrels, 25 gallons per barrel; half-barrels, $12\frac{1}{2}$ gallons per half-barrel; quarter-barrels, $6\frac{1}{4}$ gallons per quarter-barrel; eighth-barrels, $3\frac{1}{3}$ gallons per eighth-barrel.

INCOME TAX RECEIPTS BY DISTRICTS

Comparative statement of Income Tax revenue by districts, received during the four months of the fiscal year, July 1928 and July 1929. Decreases are marked*.

Districts	1928-29	1929-30	Increase or Decrease
Charlottetown		36,534 81	36,534 81
Halifax	487,958 18	516,959 86	29,001 68
St. John	424,643 74	482,028 31	57,384 57
Quebec	943,952 79	1,017,528 96	73,576 17
Montreal	16,195,033 39	19,224,465 80	3,029,432 41
Ottawa	1,943,951 41	2,072,094 39	128,142 98
Kingston	349,897 70	349,045 98	*851 72
Belleville	298,938 40	387,576 95	88,638 55
Toronto	13,448,545 37	15,867,277 77	2,418,732 40
Hamilton	4,060,663 41	4,747,700 65	687,037 24
London	3,796,593 77	5,004,266 31	1,207,672 54
Ft. William	280,863 62	309,426 70	28,563 08
Winnipeg	2,668,703 25	3,214,548 99	546,045 74
Regina	485,789 15	571,229 84	85,440 69
Saskatoon	132,794 90	211,053 65	78,258 75
Pr. Albert	36,596 59	34,955 20	*1,641 39
Calgary	772,188 43	1,167,671 66	395,483 23
Edmonton	308,761 17	434,126 41	125,365 24
Vancouver	3,595,403 93	3,863,042 08	267,638 15
Yukon	27,044 20	24,494 42	*2,549 78
Head Office		5,686 07	5,686 07
Total	50,278,123 40	59,541,714 81	9,283,591 41

EXPRESS COLLECTIONS

In June, 1929, the number of entries at the Customs Express Branch, port of Montreal, was 4,439; the duty collected was $306,518.13; number of packages delivered 18,902.

COLLECTIONS LARGE

In the month of June, 1929, collections at the Customs Postal Branch, Montreal, were $97,065. On advertising matter $1,471 was collected during the month.

HERE AND THERE

Examples of curious letters sent occasionally to Collectors at various ports continue to reach the Review. A recent one, received by a Collector in Saskatchewan, was in reply to the usual demand for duty on imported cigarettes, and the writer apparently had the quite erroneous idea that if he abandoned them to the Customs they would be promptly smoked by the officers. The letter in part is as follows:—

Your most complete information on the subject of revenue totally overawes and convinces me, but unfortunately does not help my case materially. I strongly object to paying $1.25 for a box of inferior cigarettes, and if so allowed by law will relinquish them to you in default of paying the duty.

An authority on the subject has informed me of the danger caused to the health by the daily consumption of more than ten cigarettes. I solemnly warn you to exercise due discretion in the consumption of this gift. Are you aware of the insidious ravages piridine causes to the mucous tissues of those who inhale the tobacco in which it lurks? Be warned, sir, that tobacco contains an appreciable quantity of the gas known to science as carbon monoxide, which, entering into direct combination with the colouring matter of the blood, forms so staple a compound as to render the corpuscles incapable of carrying oxygen to the tissues. Smother then your gluttonous instincts, and do not exceed the said limit.

For your information I would also mention that never in the blindness of my ignorance did I imagine laws to have been made by some obscure Customs House official. So I am afraid that I must reduce your would-be pedantic remark to pure fatuousness.

The King, of course, is not liable for income tax on any sums which come to him in right of the crown. But when income tax was instituted in England nearly 90 years ago, it is recorded that Queen Victoria paid it voluntarily, "as an example to the complaining country, which thought it a monstrous imposition." Payment was continued by King Edward, but after his death a rearrangement of the royal revenues was made, and the payment of such taxes ceased.

Records of the Civil Service in Britain show that it was a very leisurely and peaceful career two hundred years ago. No doubt many readers of the Review think they would have fitted admirably into some post in, for example, the *Supreme Court Pay Office*.

This office was established in 1726 to take charge of the Chancery millions, and its records reveal many interesting facts about the Civil Service of that date. For example, in 1726 the working hours were 11 a.m. to 2 p.m., and, apart from such prolonged holidays as the regular Long Vacation and the Easter and Christmas vacations, the office was closed entirely on Candlemas Day, Michaelmas Day, the birthdays of the King, the Queen, and the Prince of Wales, on Gunpowder Plot Day, and on the anniversaries of the execution of Charles I, and the restoration of Charles II. Moreover, in addition to fixed salaries, the clerks were paid by the public for any personal assistance they might render to clients, and in 1826, when the subject was inquired into by the House of Commons, it was found that one of the chief clerks was receiving gratuities in this manner to the extent of £700 per year.

A chart of the harbour of Halifax, published in 1763, gives the following sailing directions which could be used to-day:— "You may enter with the largest ship into the harbour of Halifax either on the west side of 'George's Island' where there is twelve fathoms of water, or on the east where there is fifteen fathoms of water." At one point in the harbour, midway between George's and McNab's Island, there is a depth of twenty fathoms or one hundred and twenty feet.

Now the city streets and country highways are thronged by tourists' automobiles, the following little story is timely:—

"Yes," said one man to another, "I realize that motoring is a great thing. I used to be sluggish before the motoring craze, but now I'm spry and energetic."

"I didn't know you motored."

"I don't—I dodge."

MUCH RUM SEIZED IN PRINCE EDWARD ISLAND

Over a Hundred Kegs Beneath Two Tons of Straw

THE coves and bays of Prince Edward Island, that green and pleasant little land cradled in the Gulf of St. Lawrence, are favourite haunts of smugglers. By the alertness and constant vigilance of Customs port officers and the Preventive Service the activities of the law breakers are curtailed, and their *caches* or *hides* are frequently found. Recently a seizure was made of 103 kegs of rum, in all 780 gallons, in a barn on a small farm near the north shore of the Island at Malpeque. The kegs were cleverly concealed in a shed at the back of the barn. They were found at the bottom of a mow with a wooden partition around it, and covered by two tons of straw. It was only by probing through the straw with a long steel rod that the officers discovered the cache. The rum was taken to the Customs warehouse at Summerside. The seizure was made by F. J. Platts, Customs-Excise Enforcement Officer, assisted by H. M. Baker, Collector of National Revenue, Summerside. Mr. Baker has been in the service of the Department for 31 years and for the past eleven years has been Collector at Summerside. He has taken a prominent part in many Customs and Excise seizures in Prince County during the past few years.

This illustration shows 103 kegs of rum, found hidden on a farm on the north shore of Prince Edward Island. From left to right, K. Mann, Prohibition Inspector; H. M. Baker, Collector of National Revenue, Summerside; F. J. Platts, Customs-Excise enforcement officer, Summerside. Photograph furnished to the *Review* by G. H. Barbour, District Chief, Preventive Service, Charlottetown.

KITCHENER CITY OF MANY INDUSTRIES

Review of Customs-Excise Work at Prosperous Port

THE Customs-Excise port of Kitchener, Ontario, of which M. Schiedel is Collector, had a busy and successful fiscal year. Kitchener is noted for its many industries, its principal manufactories being: Harness, sole and glove leather, felt, ivory and pearl buttons, boots and shoes, furniture of all kinds, automobile tires, rubbers and rubber boots, athletic shoes, trunks and bags, meat packing, confectionery, biscuits, dairy produce, shirts and collars, pajamas, clothing, opera chairs, office and store fixtures, parlor lamps, mattresses, bicycles, clocks, radio

The Customs-Excise staff at Kitchener, Ontario. Back row, left to right: H. H. Becker, Examiner; I. G. Axt, Clerk; J. Klepper, Cashier; E. Wackett, Clerk; A. W. Abbott, Truckman; J. N. Archibald, Clerk; H. A. Rogers, Express and Postal Computing Clerk. Front row, left to right: L. Feik, Chief Clerk; A. O. Bowman, Examiner (who died since this photograph was taken); M. Schiedel, Collector; O. Schweitzer, Stenographer; E. Break, Appraiser.

equipment, machinery, gasoline tanks, fans and forges, electrical fixtures, board and paper boxes, gasoline pumps, wood fibre products and others.

Revenue collected at the chief port of Kitchener, Ontario, during the fiscal year 1928-29, was:—Import duties, $955,624; Excise taxes, $556,395; Excise duties, $17,097; Sundry collections, $997; Total, $1,530,115. Outports: Import duties, $227,489; Excise taxes, $351,743; Excise duties, $785,023; Sundry collections, $8,121; Total, $1,372,379; Grand total, $2,902,494, for the port of Kitchener and outports thereunder.

Kitchener being a manufacturing city, extensive quantities of raw materials are required to be imported, such as crude rubber, raw hides, wool, raw cotton, lumber, etc., all of which are on the "Free" list according to the provisions of the Customs tariff.

Résumé of Business

From April 1st, 1928, to March 31, 1929, the number of entries received was 16,641; during the same period the previous year, 13,708. From April 1st, 1928, to March 31, 1929, the number of manifests received was 12,310; during the same period for the previous year, 10,870. For the past fiscal year 2,210 packages were sent to the examining warehouse for examination by the appraiser, an increase over the preceding year of 710 packages.

Postal Parcels Branch

Total number of packages handled at Customs Postal Branch from April 1, 1928, to March 31, 1929, 9,734; amount of duty collected, $16,965. During the previous fiscal year 8,300 packages; duty collected, $16,507. Postal entries from April 1, 1928, to March 31, 1929, 819; for the previous year, 595.

Express Branch

In the past fiscal year, the number of packages received at Express Branch, 9,100; duty collected, $98,751; For 1927-28, number of packages received, 7,000; duty collected, $81,799. Express entries for 1928-29 were 644; compared with 500 for the previous year.

The Staff

At the port of Kitchener the following officers are employed: Collector, M. Schiedel, appointed April, 1906; L. Feik, Chief Clerk; E. Break, Appraiser; E. Wackett, Computing Clerk; J. Klepper, Cashier; A. O. Bowman, Customs-Excise Examiner; I. G. Axt, Customs-Excise Clerk; H. H. Becker, Customs-

Excise Examiner; H. A. Rodgers, Express and Postal Computing Clerk; A. W. Abbott, Customs Trucker; O. Scheweitzer, Stenographer; J. N. Archibald, Customs-Excise Clerk.

The outports under the survey of the port of Kitchener are Waterloo, Elmira, New Hamburg. E. H. Schlosser is Sub-Collector at Waterloo, and two officers are employed. In addition there are six Excise officers employed at the distillery. Considerable manufacturing is done at Waterloo, the principal being furniture of all kinds, mattresses, shirts, shoes and gloves.

Elmira—H. W. Zilliax, Sub-Collector; New Hamburg—I. M. Cassel, Sub-Collector.

WHERE THE REVENUE IS COUNTED

(Editor's Note.—The April number of the REVIEW contained Part I of the article dealing with the activities of the Accounts Branch of the Department. Part II, hereunder, concludes this feature.)

To the Seizures Section of the Accounts Branch is allotted the accounting and record keeping of all expenditures, and of revenue derived as proceeds from seizures or prosecutions made under both the Customs Act and the Excise Act. In this process a considerable number of Registers are employed which reveal a complete record of revenues and expenses in connection with each individual seizure or prosecution. Following the established practice these are maintained under the account heading of each port or service, each of which carries its own set of serial numbers for all Customs seizures, and a separate set for all Excise seizures, occurring within its jurisdiction.

Revenues received from seizures and prosecutions comprise penalty deposits, fines, and proceeds from sale of goods forfeited to the Crown, as well as recovered costs in some cases.

Seizure expenditures comprise legal fees and expenses of solicitors employed by the Department in prosecutions and otherwise; expenses of police magistrates, sheriffs and constables, as well as living and travelling expenses of departmental officials conducting the cases; cost of analysis of samples taken from seized goods, transportation or storage of seized goods; and awards distributed to seizing officers and to informers.

Related to this also is the work of remitting the whole or part of deposits made in Customs seizures, and of fines in Excise seizures where clemency is granted.

A considerable amount of correspondence in connection with seizures results from numerous inquiries from seizing officers or informers interested in payment of distribution awards.

Statement of Customs seizures and Excise seizures made during the past years, together with total amount of revenue, and expenditure in connection therewith:—

CUSTOMS SEIZURES

Year	Number of seizures made	Revenue	Expenditure
		$	$
1918-19	1,587	335,438	221,378
1923-24	2,111	570,332	277,650
1926-27	3,050	542,593	290,858
1927-28	4,143	779,078	450,940
1928-29 (6 months)	2,194	332,189	183,356

EXCISE SEIZURES

1918-19	219	29,390	32,263
1923-24	2,060	369,450	432,936
1926-27	1,429	167,230	132,680
1927-28	1,610	177,825	154,601
1928-29 (6 months)	716	80,996	74,762

EXPENDITURE SECTION

The Expenditure section is engaged in the general bookkeeping of all expenditures of the Department, which are paid from appropriations voted by Parliament, under the following divisions, namely:

(*a*) Salaries and Contingent Expenditure for all ports throughout the Dominion; (*b*) Inspection, and Board of Customs; (*c*) Miscellaneous; (*d*) Revenue Cruisers, and Preventive Service; (*e*) Civil Government Contingencies.

Under (*a*) an account is opened for each port, in which is carried the total monthly salary expenditure, and detailed particulars of all contingent expenditure incurred in the maintenance of the port. This comprises all local expenses such as purchase of property or erection of buildings, rental, taxes,

lighting, heating, office supplies, living and travelling expenses of employees on local duty, telephones, telegrams, and a variety of small items incidental to the operation of the port.

Under (*b*) an account is opened for each individual inspector, assistant inspector, Excise Tax auditor, and independent officers employed in Canada or abroad under the Board of Customs on investigations and valuations, in which is carried and recorded monthly, his living, travelling and other expenses.

Under (*c*) is carried a mass of detailed accounts covering expenditure incurred generally in connection with legal services rendered, investigations conducted for the Department, premiums on Guarantee bonds covering departmental employees, uniforms supplied to Customs officers on transportation duty and at the international border or seaports, stamps and labels required under the Excise Act, cost of embossing cheques, and cost of printing and stationery used in all ports and services.

Under (*d*) are carried accounts for the various cruisers and patrol boats comprising the fleet of the Preventive Service; and also for each motor car and motorcycle comprising the land patrol of this service, in which are entered all expenses incurred in operating the same, such as supplies, repairs and replacements, or new equipment purchased. Accounts are also opened for a large number of individual officers in this service under which are posted their monthly living, travelling and other expenses.

Under (*e*) are recorded all Contingent expenditures of the Inside Service at departmental headquarters, Ottawa, which includes printing and stationery, telegrams, telephone service, cost of clerical assistance, etc.

These accounts are balanced monthly and annually, in connection with which statements of expenditure, both weekly and monthly are supplied to the Department of Finance, and to the Auditor General.

This Section is also responsible for bookkeeping of all departmental expenditures from Consolidated Revenue, such as refunds of duties and taxes, drawbacks and seizures. It issues cheques for all departmental expenditures, with the exception of salaries; and retains in its custody all paid vouchers until passed to the office of the Auditor General for audit.

Much Correspondence

The work of this Section entails much correspondence in the correction and completion of accounts before payment thereof, and *re* deductions made therefrom. A control ledger showing monthly and annual expenditure for the Dominion, provinces, ports and outports, year after year, is maintained for reference and comparisons when preparing the estimates. All details upon which the estimates for each succeeding year are based, with the exception of salaries, are prepared by this section.

The work of this Section includes application for letters of credit charged against Parliamentary appropriations, from which expenditures are made, and in consequence brings it closely in touch with the Department of Finance, and the Auditor General's office.

Some idea of the number of accounts dealt with may be gained from the statement that in 1927-28 the number of cheques issued by this Section was 26,954, and for the first six months of 1928-29, 19,709 cheques have been issued.

The following statement of expenses indicates the volume of work falling to this Section:

1921-22, $25,187,877; 1922-23, $26,454,715; 1923-24, $25,769,728; 1924-25, $25,310,318; 1925-26, $27,756,783; 1926-27, $28,424,928; 1927-28, $28,561,135; 1928-29 (6 months), $13,540,532.

General

To those employed on miscellaneous work is delegated the auditing of Collectors' bank statements, which reflect the monthly financial activities of each port throughout the Dominion serving as a control check on all revenues and expenditures handled by Collectors.

Also in this group is handled work related to issue of duplicate cheques to replace those lost or destroyed, the custody and deposit of all cash or negotiable paper received in the Department at headquarters, the routing of all correspondence and files, maintenance of a control record of all cheques, and the filing and indexing of correspondence conducted in the branch.

In addition to these, an official is charged with the custody and control of all paid vouchers, which are kept year after year, of certain revenue returns which are retained for a limited number of years, and of all book records and registers used in accounting, which are retained permanently, some of these dating back as far as 1821.

This explanation of the responsibilities and activities of the Accounts Branch is concluded by a quotation from the report made by the firm of chartered accountants, Messrs. Clarkson, Gordon and Dilworth, on their completion of an investigation of the Department, made in 1927-28, in the course of which they made a thorough examination of the Accounts Branch, as follows:—

Page 29: "The experience in this work gained over a long period of years has resulted in the building up of a carefully outlined plan of procedure standardized for all ports and outports, and a system of accounting and verification which in our opinion are adequate to afford ample assurance that the revenue when collected is properly and promptly accounted for."

And page 30: "As already intimated the present system of accounts is undoubtedly efficient and adequate."

THE FAMILY ALBUM

Announcement was made in the July REVIEW of the promotion of James H. Hamilton, Appraiser at Saint John, N.B., to the position of Collector of that port. In a recent issue the *Evening Times-Globe*, Saint John, referred to the promotion of Mr. Hamilton as follows:—

Mr. James H. Hamilton, the new Collector of Customs, has two excellent qualifications. One is that he has had long and valued experience in Customs work and the other is that he is a worthy citizen of Saint John. Mr. Hamilton is the first member of the staff of Saint John Customs House to be promoted to the office of Collector. The innovation is in the interests of the service because it places in the office a man of experience, and it also holds out to the members of the staff generally the assurance of a promotion for one of them, when occasion arises, to the higher office.

During his more than thirty-three years in the Customs House, Mr. Hamilton has not only become acquainted with the work of the department, but as an appraiser has come into contact with the business men, and their testimony is that he has been a good officer with a keen sense of the responsibility of his office.

As a citizen, Mr. Hamilton has rendered valuable service to his native city. To whatever task he assigned himself, he brought a wholehearted energy that achieved results. He is well known and highly respected in business circles, and will be heartily congratulated on his promotion.

Travellers' Vehicle Permits

There have been a number of cases of non-residents coming to Canada by motor car for purposes which precluded their being granted a tourist's permit, such as attending meetings of Boards of Directors, or conferences of companies in which they have an interest, visiting actual or prospective industries or plants in which they may have or seek an interest, preaching, teaching or engaging in professional practice for a limited period only, attending school, college or other institution of education or training.

Where there was no doubt as to the bona fides of the applicant, the department authorized the granting of a specially endorsed traveller's vehicle permit to enable the visitor to use his car for purposes of health or pleasure only.

Frontier port officers are now advised that in similar cases they may issue a traveller's vehicle permit without bond or deposit, instructing the visitor to proceed directly to the Collector at or nearest to his destination and to make application in writing to have his traveller's vehicle permit extended to cover the use of his car for purposes of health or pleasure only, stating the purpose of his visit to Canada and the duration of his stay, and undertaking that his car will not be used in connection with any business or commercial pursuits. If the Collector is satisfied of the bona fides of the applicant he may then endorse the traveller's vehicle permit issued at the frontier, as follows: "Use of vehicle for purposes of health or pleasure only authorized, No....," dating and giving each endorsement a consecutive number commencing with Number 1.

The Collector must be careful to warn each applicant that the permit so endorsed enables

him to use his vehicle for purposes of health or pleasure only and that its use for commercial or business purposes will render it subject to seizure and forfeiture.

The Collector will report to the department, without delay, each such specially endorsed traveller's vehicle permit, giving the name of the permit holder, date of endorsement, its port number, together with the information as to the purpose of his visit given by the permit holder when making application in writing to have it specially endorsed.

N.B.:—Driving between points in Canada attending meetings or conferences or examining properties or industrial plants are not considered to be violations of the privileges of a permit endorsed as provided for herein, but such privileges do not include the right to transport goods, or carry passengers between points in Canada for purposes of gain or hire; that is, take on goods or passengers at one point in Canada and discharge same at another point therein, nor the use of the vehicle by any person other than the permit holder, or by persons who are using the vehicle for selling goods or insurance or engaging in commercial pursuits in competition with residents of Canada.

This memorandum can be accepted by collectors as a guide, and if a doubt exists in any case, the collector should advise the department of the particulars by wire and await instructions.

ITEMS OF INTEREST FROM EXCISE DIVISION

Instructions for Officers

The attention of the Department has been drawn to the practice,—evidently permitted by officers in charge of certain bonded manufactories wherein pharmaceutical preparations, extracts and essences are produced,—of allowing the licensees to manufacture preparations such as extract of vanilla by the use of vanilla beans cut into small pieces, to which the quantity of alcohol stated in the approved formula has been added, without, however, requiring that the vessel containing the mixture be placed in bond and secured by Crown Lock for a period of forty-eight hours, in order that the alcohol may extract the flavour from the beans.

This procedure applies also in the case of Tonka beans or other solid substances for which time is required to denature the alcohol by impregnation with the flavour of the substance with which mixed.

Officers above referred to are, therefore, instructed that in all such cases, the alcohol is to be secured as described for a period of forty-eight hours, before release to the bonded manufacturer.

Excise Duty Collections

Comparative statement of Excise duty collections during the months of June, 1928, and June, 1929:—

June, 1929, spirits potable, $1,231,417; June, 1928, $1,303,448. June, 1929, spirits, non potable, $102,740; June, 1928, $103,551. June, 1929, malt, $432,679; June, 1928, $470,-687. June, 1929, cigars, $50,136; June, 1928, $50,548. June, 1929, cigarettes, $2,593,769; June, 1928, $2,406,105. June, 1929, manufactured tobacco, $390,392; June, 1928, $388,-028. June, 1929, foreign raw leaf tobacco, $594,124; June, 1928, $612,638. June, 1929, beer, $41,820; June, 1928, $39,138. June, 1929, licenses, $1,007; June, 1928, $1,070.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of June, 1928, and June, 1929.

June, 1929, tobacco, cut, 1,285,519 pounds; June, 1928, 1,238,909 pounds. June, 1929, tobacco, plug, 576,383 pounds; June, 1928, 613,949 pounds. June, 1929, cigarettes, number 432,191,830; June, 1928, 400,911,310. June, 1929, cigars, number 16,697,057; June, 1928, 16,710,760. June, 1929, snuff, 90,406 pounds; June, 1928, 86,685 pounds. June, 1929, foreign raw leaf tobacco, 1,450,520 pounds; June, 1928, 1,510,481 pounds.

NEWS AND COMMENT

VANCOUVER, B.C.—Members of the Customs-Excise staff at the port of Vancouver, and many friends from Winnipeg to the Pacific Coast, learned with deep regret of the death of Robert Scott Stark at Vancouver on Monday, June 10, 1929.

Mr. Stark had been in failing health for some time previous to his last illness, but had attended to his duties until early in May when he was admitted to the Vancouver General Hospital where he remained until a few days prior to his death.

The late Mr. Stark was born in the vicinity of Dundee, Scotland, coming to Canada in the year 1901. He first entered the Customs service in Winnipeg twenty-four years ago. He served as Sub-Collector of Customs at many interior ports in British Columbia where he was well-known and highly respected. He had been a member of the staff at the port of Vancouver for the last sixteen years; a portion of this time being passed in the Ships' Clearance office. Mr. Stark had a personal acquaintance with the masters and officers of many vessels entering the port of Vancouver and numbered hundreds of seafaring men among his friends.

The late R. S. STARK, Vancouver, B.C.

Funeral services for Mr. Stark were held on June 14, 1929, under the auspices of Melrose Lodge No. 67, A.F. and A.M., interment being made in the Masonic Cemetery at Burnaby, Vancouver, B.C.

WINNIPEG, MAN.—T. H. Verner, who has been Collector at this port from April 1, 1921, has retired on superannuation. Mr. Verner has had a long career in the service which he entered in June, 1882. In February, 1915, he was promoted from Special Exciseman to Deputy Collector of Inland Revenue, and in 1917 from Deputy Collector to Collector of Inland Revenue, Winnipeg. Mr. Verner was a very capable and efficient officer and his retirement is regretted by his colleagues in the service.

LACOLLE, P.Q.—During the first two weeks of June, 1929, there was much tourist travel through this outport on the King Edward Highway. United States automobiles entered inwards numbered 2,987; outwards, 3,092. Canadian automobiles inwards, 1,257; outwards, 1,229. The season's travel promises to be very heavy.

QUEBEC, P.Q.—P. Ulric Pageot, a member of the Customs-Excise staff of the port of Quebec, died here recently, aged 69 years. Deceased was a native of Ancienne Lorette and was an unsuccessful candidate in the 1904 elections, in Quebec County. In 1913, he entered the employ of the Customs Department.

The late Mr. Pageot was one of the best folklore artists in the district, and his services, as an old-time fiddler, were always in great demand at all folklore entertainments for miles around Quebec. He represented the district of Quebec at the old-time fiddling contest that was held at Lewiston, Maine, a few years ago. He was also the dean of the parish choir of Ancienne Lorette.

DEPARTMENTAL RULINGS

Nolan Rotary Mine Car Dump, power operated. Tariff item 453.

Nolan Automatic Feeder to Crossover Dump, Nolan Automatic Cushioned Horn Stop, Type 35, and Nolan Semi-Automatic Cager, Type 19. Tariff Item 454.

Thomas Automatic Stock Quotation Board, an electro-mechanical board for use in connection with high speed tickers. Tariff Item 453.

"Epco" Camel Back Gum and Varnish Drying Machine, used by printers and lithographers for drying gummed and varnished paper. Tariff Item 453.

World Labeler Junior, a power operated machine for labelling bottles. Tariff Item 453.

"Vivro-Shave" Electric Razor. Tariff Item 426.

Improved Simplex Border Printer, a hand operated device used in making prints from negatives by means of artificial light. Tariff Item 657.

"Heywood" High Pressure Injection Self-Starter for aeroplane engines, which is standard equipment of a number of aeroplane engines and is built into and forms a part of the engine. Tariff Items 590a and 590c.

Model B, Comprex Oscillator, per descriptive illustration, an instrument substantially of metal, especially designed and adapted for use only by physicians for administering massage treatment in the ear and nose. Tariff Item 466.

The Analyte, a diagnostic lamp consisting mainly of a mercury-vapor U-Tube mounted in an all-metal housing with filter for taking out red and yellow rays, specially designed for use by chiropractors for visual nerve tracing. Tariff Item 466.

Electric Hotpack, per illustration, for use in applying heat for therapeutic purposes. Tariff Item 453.

"Carbona," a dry cleaning preparation manufactured by Carbona Products Company, New York. Tariff Item 220b.

Wheels of Fortune. Dutiable according to material. (Fifteen-Horse Race Track Wheel, nickel plated, rated under Tariff Item 362).

Jeffrey 38-C Pit Car Loader, a machine by means of which coal is taken from the coal face in the mine and loaded into the pit cars by which the coal is conveyed to the mine shaft for hoisting to the surface. Tariff Item 460f for the purpose stated.

Paragon Continuous Electric Blue Print Machine. Tariff Item 453.

Universal Electric Floor Polisher, per illustration. Tariff Item 519.

Publication, entitled "Meccano Magazine." Tariff Item 178.

Butcher Blocks of wood. Tariff Item 519.

"Cro-Tox Repellent," per sample, used for treating seed, such as corn, to prevent its destruction by crows, blackbirds or other birds and by animals, such as squirrels, moles, wood chucks, etc., manufactured by The Bonide Chemical Company, Inc., Utica, N.Y. Tariff Item 220b.

Suspender Parts which, in condition as imported, are finished ready to be attached to suspenders. Tariff Item 628.

Loeb's Dietetic Chocolates, per samples, from the Loeb's Dietetic Food Bakery, New York. Tariff Item 23.

"Durawax," per sample, used for fixing waves in hair and manufactured by the Duro Company, Chicago, Ill. Tariff Item 234.

AIRCRAFT EQUIPMENT

The value for duty purposes of aircraft equipment imported at the Customs Air Harbour, St. Hubert, Que., in June was $92,528. This makes a total value of $417,928 for such importations from October, 1928, when the airport was opened. During June, 1929, 96 aircraft reported; Canadian planes inwards, 8; outwards, 9; foreign planes, inwards, 45; outwards, 34. Total passengers reported 172; 90 inwards, 82 outwards.

THE LETTER BAG

Old Quebec

Editor's Note: The following is the English translation of a letter written by a lady member of the staff of the port of Quebec, under the *nom de plume* of *Mia Isola.*

With the idea of promoting tourist travel, people seem to take pleasure in demolishing what makes the charm of our old Capital. Large amounts of money are being used by the local authorities to make of Quebec a modern and an Americanized city. Why should we seek to destroy the characteristics of this old French city, the only one of its kind in America, which is of particular attraction to the tourists on account of its narrow, winding streets, its steep hills so easily climbed, its houses with pointed gables which cannot be seen elsewhere? And what about our ramparts, constituting one of the finest walks, full of cracks, which we shall soon be forced to abandon if they are not repaired, the same as the old historic walls of our citadel? We desire to preserve in our city the stamp of old age which recalls a glorious and long life so dear to our hearts, and about which Mr. Edouard Herriott, then Mayor of Lyon, at the time of his short stay within our walls in 1923, in a descriptive and enthusiastic page, said:—

"Could I voice the emotion of a Frenchman visiting Quebec, his mind teeming with so many remembrances?"

Speaking of the Ursulines, he stated:—

"I am coming hither with a certain amount of timidity. The impression of a small French city which I felt all morning, is experienced still more keenly here near this place which could be all covered by a single maple tree. Am I not at Nevers? This convent where I am knocking at the door, is it not the Convent of the Visitandines? The proud remembrance of Mgr. de Laval is not sufficient to change the country aspect of this cluster of modest houses where settled in Richelieu's time a few Ursulines led by one young widow d'Alençon."

He added when visiting our Canadian country in a rain storm:—

"In spite of the gale I can still discover the French signs: La Tulipe, quincailler, Racine, marchand de bonbons, or the French indications to travellers on the roads. I recognize the small houses of the peasants of Normandy begirt with immense gardens and orchards. And the resort of pilgrims at Notre Dame de Beaupre, of which Canadians are so proud, is it not a corner of Brittany reproduced with all its features? Bells rang, and I felt many a remembrance of my rustic childhood. The rain prevented me from seeing, but I was sensible that a bit of France was close by me."

Before deciding to destroy everything, to transform our picturesque corners into squares and avenues, would it not be a proof of better taste to preserve our relics and embellish by an extreme cleanliness and the bright hues of our Canadian flowers mixed with the decorative maple tree, all the patches of ground that could be covered with flowers? Have we ever thought of forming a delegation to take up with the federal authorities the matter of improving our landing places? What a painful impression strangers have when ocean liners arrive at our wharves! One of our most important buildings, the Customs House, of which the stately frontage is of so beautiful a style, commanding a full view of the lower town, is threatened with an early destruction for lack of restoration.

Modernism invades everything, and without regard for the site and the surroundings, they build in our most spacious places skyscrapers hiding the best views. Many of these constructions of awkward form, are without taste, or art in the exterior. Let us rejoice, however, at the fact that, due to the work of some magic wand, new quarters with broad avenues are coming into existence where each one builds after a pretty and original style, a house in the restful verdure of the grass.

Let us imbue ourselves with the worship of the beautiful and its preservation. Those who have the advantage of adding to their education by travelling in Europe are much impressed when visiting the old picturesque places of France, Belgium, Italy, the attractive and mysterious Egypt, where the vestiges of old times are jealously kept, and draw the admiration of all those who behold them.

THE QUESTION BOX

Questions will be asked in one number of the Review and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the July number:—

(1) In the case of a radio set being offered for entry as Settler's Effects, it is entitled to free entry as "musical instruments," the property of the said settler (provided, of course, that it has been owned by the settler for a sufficient period), or is it dutiable as a separate shipment?

(2) What is the proper method of clearing a forfeited tourist deposit entered as a tourist deposit received in the special cash book of a Collector?

(3) Is an automobile bought on conditional (instalment) sale in the United States, and not fully paid for, considered to be "owned" within the meaning of the oath on the reverse side of a B-4 Settlers' Effects entry?

(4) Has the fiscal year always ended on March 31? If not, when was the change made and what was the old term?

The answers are:—

(1) J. A. Watson, Chief Dominion Appraiser, suggests this reply: A radio receiving set may be treated as Settler's Effects, if conforming with regulations.

(2) The procedure in accounting for cash deposits is fully set forth in Section 3 on Page 2 of Memorandum No. 88, which provides that money received from tourists as deposits on outfits not exported is to be accounted for on Form B. 16 as Customs duties, and dealt with accordingly.

(3) The date on which a settler takes possession of his car is held to be the date of ownership under tariff item 705a, and not the date when he completes payment.

(4) From Confederation to 1907 the fiscal year ended on June 30, and from 1907 to date, on March 31. It is understood the change was made to enable the Departments to have their bluebooks laid on the table of the House at the opening of Parliament.

These questions will be dealt with in the next number:—

(1) When receiving ports have on hand mail copies of manifests from sending ports, is it in order to accept and collect duties on correctly presented entries, although the goods and train copies of manifests have not yet arrived?

(2) What is the proper tariff classification of a printed book on medical science consigned to a medical doctor? Would this kind of a book come under Item 172, duty free, with sales tax?

(3) What form is to be used in giving receipts for special collections, such as warehouse fees?

(4) Who was the first minister of Inland Revenue in the Laurier government?

EXPORTS FROM VANCOUVER

There were 1,522,577 cases of canned fish exported from Vancouver in 1928, showing little change from 1927. France took 344,491 cases, the United Kingdom 262,272 cases, and Australia 248,932 cases. The balance was distributed over more than ninety different countries. Cured fish exports showed an increase from 49,000 tons in 1927, to over 70,000 tons in 1928, the bulk of this commodity going to the Orient. Flour exports increased 42 per cent over 1927, the amount shipped being 1,260,530 barrels in 1927, and 1,789,640 barrels in 1928. Of this quantity, over one million barrels went to China and about 300,000 barrels to Japan.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

MAY—JUNE—*Continued*

PROMOTIONS

Nova Scotia

Halifax: C. A. Collins, from Customs Appraiser (Divisional) to Surveyor of Customs and Excise, Grade 5; H. E. Kelly, from Customs Excise Cashier to Computing Clerk.

New Brunswick

St. John: Weldon Brown, from Ship Watchman to Customs Excise Examiner; J. H. Hamilton, from Customs Appraiser (Divisional), to Collector of Customs and Excise, Grade 5.

Quebec

Montreal: J. O. Bousquet, from Assistant Inspector of Customs and Excise to Head Clerk; Miss M. R. A. Dickner, from Stenographer, Grade 2 to Stenographer, Grade 3; H. Longtin, from Assistant Inspector of Customs and Excise to Head Clerk; Adhemar Pare, from Principal Clerk to Superintendent of Customs Excise Examiners; H. S. Roche, from Senior Customs Excise Clerk to Principal Clerk; D. J. Walsh, from Assistant Inspector of Customs and Excise to Head Clerk; M. W. Walsh, from Customs Excise Clerk to Assistant Customs Appraiser.

Ontario

Bridgeburg: J. H. Graham, from Customs Excise Clerk to Senior Customs Excise Examiner.

Hamilton: J. S. Craig, from Customs Excise Clerk to Express and Postal Computing Clerk; A. E. Croal, from Customs Excise Examiner to Assistant Customs Appraiser; J. S. Matthews, from Customs Truckman to Customs Excise Examiner.

Kitchener: A. W. Abbott, from Customs Truckman to Customs Excise Clerk.

London: N. L. McKellar, from Customs Excise Clerk to Express and Postal Computing Clerk.

Sault Ste Marie: F. E. Levie, from Express and Postal Computing Clerk to Cashier and Computing Clerk.

Toronto: W. D. Cardy, from Customs Excise Clerk to Customs Express and Postal Cashier; A. M. Cowper, from Express and Postal Computing Clerk to Computing Clerk; G. E. Hare, from Customs Truckman to Customs Excise Clerk; P. E. Harvey, from Customs Excise Clerk to Customs Express and Postal Cashier; F. B. Hawley, from Customs Truckman to Customs Excise Clerk; Arthur McCormick, from Express and Postal Computing Clerk to Customs Express and Postal Cashier; H. A. Manderson, from Customs Excise Clerk to Computing Clerk.

(West Toronto): P. H. Thompson, from Customs Excise Examiner to Computing Clerk.

Windsor (Walkerville): W. B. Ritchie, from Customs Appraiser to Sub-Collector of Customs and Excise, Grade 3.

Manitoba

Emerson: W. D. Morgan, from Customs Excise Clerk to Cashier and Computing Clerk.

Winnipeg: A. C. Lariviere, from Deputy Collector of Inland Revenue, Grade 4, to Head Clerk.

Alberta

Calgary: A. G. Jenkins, from Messenger to Customs Excise Examiner.

Edmonton: Albert Armstrong, from Express and Postal Computing Clerk to Computing Clerk.

British Columbia

Prince Rupert (Stewart): W. G. Broad, from Customs Excise Examiner, Grade 1 Outport to Sub-Collector of Customs and Excise, Grade 1 Outport.

Vancouver: Daniel Gillis, from Customs Truckman to Customs Excise Examiner; A. J. Hopgood, from Customs Excise Examiner to Computing Clerk.

Preventive Service

A. S. Kenney, from Principal Clerk to Head Clerk; G. C. King, from Clerk, Grade 4, to Principal Clerk; S. J. Plunkett, from Clerk, Grade 4, to Principal Clerk.

Inspection

J. S. DeBilly, from Assistant Inspector of Customs and Excise to Supervising Excise Tax Auditor; A. B. Gairn, from Assistant Inspector of Customs and Excise to Supervising Excise Tax Auditor; L. J. Grondin, N. J. Meagher, from Assistant Inspectors of Customs and Excise to Excise Tax Auditors; Miss M. M. Menzie, from Stenographer, Grade 2, to Stenographer, Grade 3; P. E. Pounder, from Assistant Inspector of Customs and Excise to Excise Tax Auditor; E. B. Sloan, from Assistant Inspector of Customs and Excise to Supervising Excise Tax Auditor; D. C. Smith, J. F. Trant, from Assistant Inspector of Customs and Excise to Excise Tax Auditor.

ADMINISTRATIVE

J. J. R. L. A. Alarie, J. A. Chatillon, H. F. Lacell, from Clerks, Grade 2, to Clerks, Grade 3; D. W. McDonald, from Stenographer, Grade 2, to Clerk, Grade 3; J. E. Magladry, from Clerk, Grade 3, to Clerk, Grade 4; Chas. C. Mason, from Clerk, Grade 3 to Clerk, Grade 4; T. W. Robertson, from Clerk, Grade 2, to Clerk, Grade 3; G. Schryburt, P. A. Stanley, from Clerks, Grade 2, to Clerks, Grade 3; R. Tremblay, from Departmental Accountant, Grade 1, to Principal Clerk; F. E. Wormington, from Clerk, Grade 3, to Clerk, Grade 4.

TRANSFERS

G. B. Dench, from Customs Excise Clerk, Sarnia, to Customs Excise Examiner, Inspection, Chicago, Ill.

Hugh Fleming, from Customs Excise Examiner, Sarnia, Ont., to Customs Excise Examiner, Inspection, Chicago, Ill.

Georges Hudon, from Customs Excise Clerk, Quebec, P.Q., to Sub-Collector of Customs and Excise, Chambord Junction, P.Q.

C. H. Lewis, from Customs Excise Examiner, Sarnia, Ont., to Customs Excise Examiner, Inspection, Port Huron, Mich.

V. J. N. Nadeau, from Sub-Collector of Customs and Excise, Grade 1, Chambord Junction, P.Q., to Customs Excise Clerk, Quebec, P.Q.

W. P. Walker, from Sub-Collector of Customs and Excise, Grade 1, Cardinal, Ont., to Customs Excise Clerk, Prescott, Ont.

PROMOTIONS AND TRANSFERS

James D. Ellis, from Customs Excise Clerk, Winnipeg, Man., to Special Exciseman, Grade 3, Vancouver, B.C.

A. E. Hole, from Sub-Collector of Customs and Excise, Limited Service, Minnedosa, Man., to Customs Excise Examiner, Winnipeg, Man.

James E. Limebeer, from Customs Excise Examiner, Hanover, Ont., to Customs Excise Clerk, Guelph, Ont.

H. U. McCrum, from Sub-Collector of Customs and Excise, Limited Service, Frelighsburg, P.Q., to Immigration Inspector, Department of Immigration and Colonization.

H. S. Riley, from Sub-Collector of Customs and Excise, Limited Service, Merritt, B.C., to Customs Excise Clerk, Vancouver, B.C.

Henry Taylor, from Customs Excise Examiner, Grade 1 Outport, Camrose, Alta., to Customs Excise Examiner, Edmonton, Alta.

JUNE—JULY

ADDITIONS

NOVA SCOTIA

HALIFAX: T. E. Walsh, Customs Excise Examiner.

NEW BRUNSWICK

WOODSTOCK (Richmond Road): C. G. McLaughlin, Customs Excise Enforcement Officer.

QUEBEC

MONTREAL: A. Cardin, D. D. A. Comeau, Customs Excise Clerks.
(St. Jacques): R. Guibault, Customs Excise Enforcement Officer.

ROCK ISLAND: J. P. A. Fluet, Customs Excise Examiner.

SHERBROOKE (Comins Mills): E. Brulotte, N. A. Lemieux, Customs Excise Examiners, Grade 1 Outport.

SUTTON: Herbert Call, Customs Excise Examiner.
(Highwater): D. G. Eldridge, Customs Excise Examiner.

ONTARIO

AMHERSTBURG: R. D. Duby, Customs Excise Examiner.

BELLEVILLE (Point Anne): James Murphy, Customs Excise Enforcement Officer.

FORT WILLIAM (Pigeon River): T. W. Healey, Customs Excise Examiner.

HAMILTON (Oakville): B. W. Hillmer, O.A.S., Sub-Collector of Customs and Excise, Grade 1 Outport.

LONDON: J. A. Pevler, Customs Excise Clerk.

NIAGARA FALLS: F. J. Connolly, L. F. Townsend, Customs Excise Examiners.
(Queenston Bridge): T. E. Cox, M. P. Frawley, Customs Excise Examiners.

PORT ARTHUR: S. J. McCutcheon, Customs Excise Examiner.

SARNIA: W. F. Brown. O.A.S., L. C. Gough, O.A.S., Customs Excise Examiners.

TORONTO: E. E. Garrett, Assistant Customs Appraiser; Bertha Ginsberg, Typist, Grade 2; G. W. Harris, O.A.S., Watchman; W. J. Parker, Messenger; A. G. Savage, O.A.S., Customs Excise Clerk; B. Searle, O.A.S., Customs Excise Examiner; Miss A. H. Zaldin, Stenographer, Grade 2.

WINDSOR: Harold Moore, O.A.S., Percy New, O.A.S., E. E. Phillips, G. E. Rogers, O.A.S., W. R Sales, O.A.S., Samuel Siverns, O.A.S., Customs Excise Examiners.
(Walkerville): A. Arthur, G. W. Beaten, J. E. Lavalley, J. J. Paling, Customs Excise Examiners.

MANITOBA

WINNIPEG: W. L. Hardisy, Messenger.

ALBERTA

CALGARY: Samuel Caplan, Messenger; F. A. Davis, A. D. McCannell, George McMeekin, Customs Excise Examiners; Miss E. M. Johnstone, Stenographer, Grade 2; T. H. O'Neil, Customs Excise Examiner.

LETHBRIDGE: A. B. Pipes, Customs Excise Examiner.

BRITISH COLUMBIA

NANAIMO (Duncan's Station): E. D. Spicer, O.A.S., Sub-Collector of Customs and Excise, Limited Service Outport.

NELSON (Paterson): A. B. Christie, Customs Excise Examiner.

NEW WESTMINSTER: J. E. Casey, O.A.S., Customs Guard; Miss M. E. Kniffen, Special Customs Excise Examiner (Female); D. C. Quint, O.A.S., Customs Guard.

VANCOUVER: Wm. P. Maxwell, Rex Meakin, E. L. Middleton, Customs Excise Examiners.

PREVENTIVE SERVICE

F. W. Digdon, D. Graham, Customs Excise Enforcement Officers; B. Kilbride, Master Customs Patrol Boat *Fernand Rinfret;* Violet Myrer, Stenographer, Grade 2; N. D. Nicholson, Customs Excise Enforcement Officer; D. Raymond, Special Customs Excise Officer Grade 2; L. H. Sideleau, Customs Excise Enforcement Officer.

ADMINISTRATIVE

A. H. Allan, Investigator of Values; Miss D. J. Bompas, Stenographer, Grade 2; V. Guillemette, Clerk, Grade 2; A. R. Hind, Principal Clerk (Assistant Investigator of Values); Alex. S. Lawson, Clerk, Grade 2; Miss M. Lefurgey, Stenographer, Grade 2; Miss N. Maloney, Clerk, Grade 2.

DEDUCTIONS

NOVA SCOTIA

AMHERST (Joggin Mines): Wm. Orr, Sub-Collector of Customs and Excise, Limited Service Outport.

HALIFAX: G. L. Healy, Customs Excise Examiner.

KENTVILLE (Canning): H. K. Bain, Sub-Collector of Customs and Excise, Limited Service Outport.

NORTH SYDNEY (Grand Narrows): E. R. MacNeil, Sub-Collector of Customs and Excise, Limited Service Outport.

PORT HAWKESBURY (Port Hastings): W. G. Forbes, Sub Collector of Customs and Excise, Limited Service Outport.

WEYMOUTH (Salmon River): F. B. Deveau, Sub-Collector of Customs and Excise, Limited Service Outport.

PRINCE EDWARD ISLAND

CHARLOTTETOWN (Vernon River Bridge): T. J. Furness, Customs Excise Enforcement Officer.

NEW BRUNSWICK

WOODSTOCK (Richmond Road): E. J. Whalen, Customs Excise Enforcement Officer.

QUEBEC

MONTREAL: Adelard Cardin, Customs Guard; H. Cousineau, Computing Clerk.

QUEBEC: P. U. Pageot, Messenger.

ONTARIO

BELLEVILLE (Point Anne): G. F. Hurley, Customs Excise Enforcement Officer.

GUELPH: W. H. Hinds, Customs Excise Clerk.

HAMILTON: W. S. Moore, Customs Excise Clerk.

KITCHENER: A. O. Bowman, Customs Excise Examiner.

LONDON: J. A. Carrothers, Customs Excise Examiner.

ST. THOMAS: L. S. Borton, Customs Excise Examiner.

SARNIA: S. Johnston, Senior Customs Excise Examiner.

TORONTO: H. L. Chapin, Customs Excise Clerk; James D. Ross, Messenger.

WINDSOR: P. E. Dumond, Senior Customs Excise Examiner; T. A. Milne, Customs Excise Examiner.

(Walkerville): H. W. Sutton, Customs Excise Examiner.

MANITOBA

BRANDON (Souris): Levi Stockton, Sub-Collector of Customs and Excise, Limited Service Outport.

WINNIPEG: Wm. Colish, Clerk, Grade 1.

SASKATCHEWAN

MOOSE JAW (Swift Current): John Banks, Sub-Collector of Customs and Excise, Grade 2.

BRITISH COLUMBIA

NEW WESTMINSTER (Ladner): E. A. Bown, Sub-Collector of Customs and Excise, Limited Service Outport.

REVELSTOKE (Ashcroft): M. N. Bryson, Sub-Collector of Customs and Excise, Grade 1 Outport.

VANCOUVER: Peter Izatt, Stenographer, Grade 2.

PREVENTIVE SERVICE

J. M. Duguay, Customs Excise Enforcement Officer; J. T. Munro, Special Customs Excise Officer, Grade 3; G. S. Robinson, Special Customs Excise Officer, Grade 2.

INSPECTION

E. S. Busby, Chief Inspector of Customs and Excise.

ADMINISTRATIVE

J. C. Dover, Clerk, Grade 2; Harry Heyes, Clerk, Grade 1; Miss A. J. McLennan, Stenographer, Grade 2; R. P. Williamson, Clerk, Grade 2.

PROMOTIONS

NOVA SCOTIA

HALIFAX: A. E. Widdick, from Watchman to Customs Truckman.

New Brunswick

St. John: R. S. Bonnell, from Customs Excise Excise Examiner to Senior Customs Excise Examiner; W. G. Haslam, from Customs Excise Supervising Officer to Surveyor of Customs and Excise, Grade 5.

Quebec

Montreal: John E. Lally, from Special Exciseman, Grade 1, to Special Exciseman, Grade 3; E. J. Leacy, from Customs Excise Examiner to Special Exciseman, Grade 3; Georges Roux, from Special Exciseman, Grade 1, to Special Exciseman, Grade 3; J. A. St. Jean, from Customs Excise Examiner to Special Exciseman, Grade 1; G. B. Walsh, from Customs Excise Clerk to Special Exciseman, Grade 1.

Quebec: J. E. Bureau, from Customs Excise Examiner to Cashier and Computing Clerk.

Ontario

Bridgeburg: T. V. Stamp, from Customs Excise Examiner to Cashier and Computing Clerk.

Ottawa: L. O. Ward, from Customs Excise Clerk to Customs Excise Cashier.

Toronto: M. W. Chivrell, from Senior Customs Excise Clerk to Assistant Customs Appraiser; F. J. Colwell, from Assistant Customs Appraiser to Customs Appraiser; F. A. Green, from Customs Excise Clerk to Special Exciseman, Grade 1; E. C. Shaw, from Customs Truckman to Customs Excise Examiner.

Windsor (Walkerville): H. Beardmore, from Computing Clerk to Senior Customs Excise Clerk.

Manitoba

Winnipeg: W. M. Donald, from Messenger to Customs Truckman; J. G. Matheson from Customs Excise Cashier, Grade 7, to Senior Computing Clerk.

Alberta

Calgary: P. E. T. Urry, from Customs Excise Clerk to Express and Postal Computing Clerk.

Administrative

L. J. Dalaire, from Clerk, Grade 3 to Clerk, Grade 4; D. J. Kelly, from Clerk, Grade 3 to Clerk, Grade 4; H. LeBlanc, from Clerk, Grade 3 to Clerk, Grade 4; F. C. Petry, from Clerk, Grade 2 to Clerk, Grade 3; M. H. Rheaume, from Clerk, Grade 4 to Senior Customs Excise Checking Clerk; G. M. Sibley, from Clerk, Grade 4 to Principal Clerk; W. E. Taylor, from Principal Clerk to Head Clerk.

TRANSFERS

Roland Clarke, from Stenographer, Grade 2, Calgary, Alta., to Stenographer, Grade 2, Vancouver, B.C.

T. G. Crossan, from Principal Clerk, Detroit, Mich., to Principal Clerk, London, England.

C. H. Kelly, from Customs Excise Clerk, Brandon, Man., to Sub-Collector of Customs and Excise, Grade 1 Outport, Bannerman, Man.

N. C. Knight, from Sub-Collector of Customs and Excise, Grade 2, Rock Island, P.Q., to Sub-Collector of Customs and Excise, Grade 2, Beebe Junction, P.Q.

T. W. Stone, from Investigator of Drawback Claims, Prescott, Ont., to Investigator of Drawback Claims, Hamilton, Ont.

J. M. Treadwell, from Investigator of Drawback Claims, Toronto, Ont., to Assistant Investigator of Values (Principal Clerk), Detroit, Mich.

L. J. McCaffrey, from Sub-Collector of Customs and Excise, Grade 1 Outport, St. Agnes de Dundee, P.Q., to Sub-Collector of Customs and Excise, Limited Service, Dundee, P.Q.

PROMOTIONS AND TRANSFERS

E. R. Finnamore, from Customs Excise Enforcement Officer, Richmond Road, N.B., to Customs Excise Examiner, Woodstock, N.B.

J. A. Lavallee, from Sub-Collector of Customs and Excise, Limited Service, Mansonville, P.Q., to Customs Excise Examiner, Sutton, P.Q.

J. MacMillan, from Customs Excise Enforcement Officer, Arrandale, B.C., to Customs Excise Examiner, Grade 1 Outport, Stewart, B.C.

Wm. A. Pugh, from Sub-Collector of Customs and Excise, Limited Service, Westport, N.S., to Customs Excise Clerk (Relieving), Halifax, N.S.

E. J. Struthers, from Collector of National Revenue, Grade 2, Beebe Junction, P.Q., to Collector of National Revenue, Grade 3, Rock Island, P.Q.

PREVENTIVE SERVICE RESULTS

In June, 1929, 395 seizures were made by the Preventive Service. Of these 261 were Customs and 134 Excise. In June, 1928, 328 seizures were effected. By provinces the seizures in June, 1929, were:—

Nova Scotia, Customs 45, Excise 7; New Brunswick, Customs 8, Excise 2; Prince Edward Island, Customs 8, Excise 4; Quebec, Customs 32, Excise 37; Ontario, Customs 96, Excise 22; Headquarters (Ottawa) District, Customs 28, Excise 5; Manitoba, Customs 16, Excise 15; Saskatchewan, Customs 7, Excise 37; Alberta, Customs 6, Excise 2; British Columbia, Customs 15, Excise 3.

To provide the number plates for the automobiles of Ontario, approximately 250 tons of sheet steel are used annually.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JULY, 1928 AND 1929

——	1928	1929	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	16,343,059 65	17,712,185 06		
Less Refunds and Drawbacks	1,076,449 98	1,580,140 66		
Net	15,266,609 67	16,132,044 40		865,434 73
Excise Taxes	7,522,241 79	6,038,594 68		
Less Refunds and Drawbacks	79,762 09	37,406 12		
Net	7,442,479 70	6,001,188 56	1,441,291 14	
Excise Duties	5,754,960 80	6,553,839 42		
Less Refunds and Drawbacks	49,177 97	41,361 88		
Net	5,705,782 83	6,512,477 54		806,694 71
Sundry Collections	90,050 40	171,124 89		
Less Refunds and Drawbacks	5 06	90 00		
Net	90,045 34	171,034 89		80,989 55
Net Totals	28,504,917 54	28,816,745 39	1,441,291 14	1,753,118 99
Net Decrease				311,827 85

TOTALS FOR FOUR MONTHS

——	1928-29	1929-30	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	64,124,306 54	71,814,815 37		
Less Refunds and Drawbacks	4,449,261 32	6,668,409 83		
Net	59,675,045 22	65,146,405 54		5,471,360 32
Excise Taxes	24,834,665 63	20,742,554 04		
Less Refunds and Drawbacks	352,916 75	217,706 21		
Net	24,481,748 88	20,524,847 83	3,956,901 05	
Excise Duties	20,803,305 82	22,103,527 00		
Less Refunds and Drawbacks	284,533 81	297,397 89		
Net	20,518,772 01	21,806,129 11		1,287,357 10
Sundry Collections	431,741 23	414,632 14		
Less Refunds and Drawbacks	10 06	331 37		
Net	431,731 17	414,300 77	17,430 40	
Net Totals	105,107,297 28	107,891,683 25	3,974,331 45	6,758,717 42
Net Increase				2,784,385 97

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF JULY, 1928 AND 1929

——	July 1928	July 1929	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	2,700,199 69	2,948,473 66		248,273 97

TOTALS FOR FOUR MONTHS

——	1928-29	1929-30	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	50,258,123 40	59,541,714 81		9,283,591 41

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF JULY AND THE FOUR MONTHS ENDED JULY 1928 AND 1929

	July, 1928		July, 1929	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		125,530,791		102,400,577
Total Exports (Foreign Produce)		1,837,832		3,466,734
PRINCIPAL ITEMS OF EXPORTS—:				
Wheat Bush.	32,426,002	42,281,443	17,019,015	20,373,464
Wheat flour Brl.	728,153	4,960,023	835,593	4,434,160
Fish Cwt.	231,502	3,136,978	213,014	2,944,070
Furs $		1,822,579		1,938,213
Meats Cwt.	105,449	1,973,554	69,517	1,477,856
Cheese Cwt.	200,954	4,285,296	150,744	2,904,541
Planks and Boards M ft.	181,896	5,076,948	172,191	4,927,859
Wood pulp Cwt.	1,461,835	3,896,754	1,213,897	3,127,292
Newsprint Cwt.	3,449,110	10,765,033	3,993,844	11,795,510
Automobiles and parts $		3,243,676		3,451,790
Copper, unmanufactured Cwt.	165,908	1,962,582	188,164	2,841,059
Nickel, unmanufactured Cwt.	105,262	2,183,434	77,281	1,789,630
Imports entered for Consumption—Free goods		35,994,428		42,181,778
Imports entered for Consumption—Dutiable goods		67,409,221		73,422,288
Total Imports entered for Consumption		103,403,649		115,604,066

	Four months ended July, 1928		Four months ended July, 1929	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		409,648,521		387,777,182
Total Exports (Foreign Produce)		7,468,280		9,172,350
PRINCIPAL ITEMS OF EXPORTS:—				
Wheat Bush.	83,028,253	126,246,802	76,993,401	85,213,835
Wheat flour Brl.	2,993,758	18,803,499	3,397,105	18,015,248
Fish Cwt.	748,068	8,266,222	728,267	9,438,047
Furs $		6,954,390		6,995,380
Meats Cwt.	349,262	6,305,681	260,971	5,535,746
Cheese Cwt.	314,721	6,690,452	259,733	5,214,968
Planks and boards Mft.	609,855	16,528,307	592,487	16,630,283
Wood pulp Cwt.	5,545,922	14,659,253	5,326,888	13,739,522
Newsprint Cwt.	13,515,913	43,507,579	15,926,198	47,212,854
Automobiles and parts $		10,361,960		14,514,227
Copper, unmanufactured Cwt.	568,283	6,917,910	708,597	11,043,924
Nickel, unmanufactured Cwt.	343,995	7,424,266	358,952	8,307,394
Imports entered for Consumption—Free goods		111,151,948		153,655,533
Imports entered for Consumption—Dutiable goods		265,028,182		297,030,376
Total imports entered for Consumption		406,180,130		450,685,909

SECOND TO NONE

UNDER the heading *Courtesy for Visitors*, the following comment appeared in a recent issue of *The Ontario Bulletin*, published at the office in London, England, of the Government of Ontario:—

"Will we have any trouble with the Customs?" is a question frequently asked by travellers who contemplate visiting another country. To anyone who is thinking of visiting Canada we would like to say that the Canadian Customs officers have a reputation for courtesy second to none in the world.

Printed by F. A. ACLAND, King's Printer, Ottawa, Canada

The National Revenue Review

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OCT 2 1929
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Connaught Building, Ottawa, Headquarters of the National Revenue Department

September, 1929

Vol. II — No. 12

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
THE HONOURABLE W. D. EULER, P.C., M.P.
Private Secretary—David Sim.

Commissioner of Customs, R. W. Breadner.
Commissioner of Excise, G. W. Taylor.
Commissioner of Income Tax, C. S. Walters.
Assistant Commissioner of Customs, C. P. Blair.
General Executive Assistant, Wm. Ide.

BOARD OF CUSTOMS

R. W. Breadner *(Chairman)*, Commissioner of Customs.
G. W. Taylor, Commissioner of Excise.
C. S. Walters, Commissioner of Income Tax.
C. P. Blair, Assistant Commissioner of Customs.
J. A. Russell, Commissioner of Tariff.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

Vol. II OTTAWA, SEPTEMBER, 1929 No. 12

Published in English and French. Subscription Price: $1 per annum in Canada, single copies, 10 cents each; other countries, $2 per annum, or 20 cents per single copy. Remittances, which may be made by Post Office or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Printer, Government Printing Bureau, Ottawa, Canada.

IN THIS ISSUE

Looking Over Frontier Ports
How executive heads keep in touch

Checking Smuggling In Gaspe
Additional land force actively engaged

Busy Port Of Vancouver
Illustrated review of many activities

Cheques Must Be Certified
Important judgment rendered in case

Preventive Service Effective Work
Many Excise and Customs seizures made

Trade And Revenue Figures
Statement for August in detail

Income Tax Receipts
Collections by districts for past month

Letter Bag, Question Box, Rulings, News and Comment, Editorial.

The Late Doctor Reid

A sense of keen personal loss comes to the older members of the Department by the death of the Honourable J. D. Reid, who was Minister of Customs from 1911 to the formation of Union Government in the autumn of 1917. Bluff, hearty and forthright, the Doctor had an appetite for work which was insatiable. He was acting Minister of many of the Departments in the absence of his colleagues, and was never so happy as when overburdened with cares and loaded with activities. A man of strong and stormy will, he was withal gentle and kind to those who knew him best, and no one doubted his bigness of heart. He was one of the old guard of politicians rapidly passing, and served his country diligently and faithfully. To the men who worked with him, and those who merely knew him by repute as their Minister of Customs, the news of his death occasioned genuine sorrow. May the sod of the ancient Blue Church graveyard near his beloved Prescott, with old Saint Lawrence sweeping to the sea by its very gates, lie lightly on him.

Toronto Collections Large

THE volume of business at the Customs Express and Postal branches at Toronto is heavy this year, as indicated by the following figures. At the Express branch during June and July, 79,776 packages were handled, entries 11,177, duty collected $788,784. At the Customs Postal branch for the same two months, packages numbered 66,234, entries 6,024, duty collected $184,672. Toronto is headed for another successful year in Customs and Excise business.

90551—1½

The Personal Touch

IN a far-flung Dominion wide service such as that of National Revenue, there are all sorts and conditions of men. Therefore it is only by personal observation and contact that the executive heads of the Department are enabled to judge fully the character of the service rendered the public, and the way in which the tourist tide flowing into the great holiday lands of Canada is met and accommodated at the principal frontier gateways. In the business of conducting a Department of Government, as well as in other large undertakings, the personal touch is invaluable. It is of far greater worth to an executive than the most complete and detailed official reports. For that reason, Mr. R. W. Breadner, Commissioner of Customs, and Mr. G. W. Taylor, Commissioner of Excise, during the first ten days of August, quietly visited the leading frontier ports of Ontario, and a few inland ports, to see and hear what was going on particularly at these points where the gates of Canada are flung wide to welcome the invading hosts of health and pleasure seekers from the neighbouring United States. The two Commissioners were accompanied by the *Editor* of the REVIEW.

The trip, which was made by automobile, embraced Toronto, Hamilton, Grimsby, St. Catharines, Niagara Falls, Bridgeburg and Fort Erie, Port Colborne, Simcoe, Windsor, Walkerville, Amherstburg, Chatham, Wallaceburg, Port Lambton, Courtright, Sarnia, St. Mary's, Stratford and Kitchener. In passing it may be mentioned that the splendid and well-marked provincial highways added very materially to the comfort of the trip, and the speed with which it was conducted. The rolling countryside of old Ontario with its abundant evidences of agricultural prosperity, its bustling and thriving cities and peaceful hamlets, its sylvan beauty of orchard and meadow—"where every prospect pleases"—is a magnet which draws many thousands to view its charms. Truly it is a pleasant land, this Ontario.

One of the most interesting points visited was the Peace Bridge, between Fort Erie and Buffalo, which was opened for vehicular traffic on June 1, 1927, by H.R.H. the Prince of Wales The bridge is 4,900 feet long, including approaches, and 50 feet wide, and the river is spanned by five steel arches, the canal by a truss. The terminal on the Canadian side is historic ground, as over it the battle of Fort Erie was fought, the last conflict on the Niagara frontier in the war of 1812. On the Buffalo side the terminal covers ground which was formerly part of old Fort Porter. On the occasion of the visit of Mr. Breadner and Mr. Taylor, a weekend holiday rush was in full swing, August 5 being Civic Holiday. Thousands of motor cars were being handled expeditiously, and it was interesting to watch the long lines courteously and promptly sped on their way by the well-trained and efficient staff which has been excellently organized by F. T. Pattison, the Collector at Bridgeburg, under whose survey Fort Erie comes. There were no delays; those entering for 24 hours or less were soon sent through, those intending to tour in Canada were speedily provided with the necessary permits, and Canadians returning from visits to the United States had their automobiles examined thoroughly and carefully by a competent and courteous Customs staff. It was indeed an exhibition of the proper way in which visitors should be met and treated, and was all the more impressive for the reason that for some time the examination officers at the bridge were not aware of the presence as interested onlookers of the Commissioner of Customs and the Commissioner of Excise.

Niagara Falls was another exceedingly busy spot during the weekend in question. The Falls View bridge was the scene of much activity, and over the three bridges, the two at the Falls and the one at Queenston, the total inwards and outwards traffic of automobiles was 23,000, passengers 113,735. There is always very heavy travel at Niagara Falls during the season, and automobiles from all states throng the bridges. In July last, inwards and outwards traffic was made up of 489,629 automobiles; 13,744 trucks and other vehicles; and 2,287,-122 passengers.

At Windsor and Walkerville the staffs at the ferry docks were found to be well-organized and efficient. The Ambassador Bridge between Detroit and Sandwich is still in course of construction, and work is proceeding on the tunnel which will enter Canada in the heart of the business section of Windsor. At Sarnia and other border points on the St. Clair river the

volume of traffic is not so heavy, but care was evidently being exercised to see that visitors to Canada were treated with courtesy.

At the other ports removed from the border, visits were paid to the Customs Houses and the two Commissioners met the staffs. This personal touch was undoubtedly of much benefit to all concerned. It gave the officers an intimate glimpse of their chiefs, and the latter were enabled to gauge the work of Customs and Excise at outlying points far removed from headquarters.

On looking back over this brief tour of inspection two things stand out in clear perspective. One is that the insistence of the Minister, Hon. W. D. Euler, that courtesy in all circumstances must be employed, has been taken to heart by the staff. The other is that in the smaller centres visited, as well as in the ports throbbing with intense activity, there is a spirit of co-operation and comradeship abroad, the fruits of which are better and more faithful service to the Department and the public. And friendly visits from headquarters such as the one briefly sketched here, do much to fan the flame of loyalty to the Department by its widely scattered staff.

Effective Work

THE good work of the Customs-Excise Preventive Service goes on apace. In July, 1929, 430 seizures were reported, compared with 314 in July, 1928. Seizures of smuggled and illicit liquor totalled 2,300 gallons during the month, and 29 complete stills and 19 parts of stills were found by the vigilant officers of this branch of the National Revenue Service. After a lengthy illness F. W. Cowan, Chief of the Preventive Service, has returned to his post.

Seizures reported by provinces in July, 1929, were:—

Nova Scotia, Customs 64, Excise 6; New Brunswick, Customs 21, Excise nil; Prince Edward Island, Customs 9, Excise 2; Quebec, Customs 33, Excise 42; Ontario, Customs 93, Excise 11; Headquarters (Ottawa) District, Customs 25, Excise 3; Manitoba, Customs 28, Excise 15; Saskatchewan, Customs 3, Excise 36; Alberta, Customs 14, Excise 8; British Columbia, Customs 16, Excise 1.

A Simple Rule of Business

COLLECTORS are reminded that they should not leave their offices during business hours without informing their officers where they may be found. It does not leave a good impression on a caller at a Customs House when he is casually told that the Collector is out and no one knows where he is or when he will return. It is a simple matter for a Collector or Sub-Collector to leave word with his staff where he may be found in the event of business requiring his attention during his temporary absence. A Customs and Excise office is a business institution, and ordinary business rules must be observed. That is a point worth remembering by those inclined to forget.

If the Cap Fits, Wear It

ONCE again it is found necessary to remind National Revenue officers not to indulge in intoxicating liquor while on duty. The vast majority of men in the service are clean-living, temperate, and self-respecting citizens, but there are a few black sheep who bring discredit upon the staff as a whole. *John Barleycorn* and efficient, courteous service do not go hand in hand. The Department is aware that this warning is timely, and those who do not heed it may find others put in their places who will obey the inflexible rule of sobriety at all times. Those whom this cap fits should put it on while there is time. This is the second and final warning.

90581—2

Read These Memoranda

ATTENTION of officers concerned is drawn to two official memoranda issued by the Department. One contains the regulations of the Department of Agriculture, made under the provisions of the Live Stock and Live Stock Products Act, respecting the marking and inspection of eggs, imported and exported. The other memorandum deals with the inspection of preserved fruits and vegetables and of condensed and evaporated milk, imported or exported.

Special attention is directed to those sections of the regulations dealing with import and export of these commodities, and to the fact that the regulations concerning certificates and declarations apply to preserved fruits and vegetables imported or exported, and condensed or evaporated milk imported by mail, as well as to similar shipments transported by freight or express.

Efficient and Courteous

THE following is an extract from a letter written by the President of an omnibus transport company operating internationally in Southern Alberta and Montana:—

I regard your customs service at Carway as of a very high order. I have heard no complaints about it since I came here but much in the way of commendation. I would be remiss in my duty if I did not say that I have found your service uniformly efficient and courteous at Waterton, Carway and Lethbridge.

Mr. Lennie's Promotion

AS this number of the REVIEW goes to press, official notification is received by the Department from the Civil Service Commission of the promotion of E. D. Lennie to the position of Chief Inspector of Customs and Excise. Mr. Lennie is 45 years of age, and entered the service in 1905 at New Westminster, B.C. In 1919 he was made Assistant Inspector at Vancouver, and in 1920 he was transferred to headquarters at Ottawa, with the rank of Inspector. During the absence owing to ill health of former Chief Inspector Mr. Busby, Mr. Lennie acted, and his promotion is a fitting reward of industrious and intelligent devotion to the interests of the Department.

INCOME TAX REVENUE BY DISTRICTS

Comparative statement of Income Tax revenue by districts, received during the five months of the fiscal year, August 1928 and August 1929. Decreases are marked*.

Districts	1928-29	1929-30	Increase or Decrease	Districts	1928-29	1929-30	Increase or Decrease
Charlottetown	.....	37,088 95	37,088 95	Ft. William....	284,771 09	313,623 34	28,852 25
Halifax.....	502,196 66	544,632 37	42,435 71	Winnipeg.....	2,706,737 63	3,272,566 69	565,829 06
St. John.....	460,709 09	506,623 64	45,914 55	Regina.....	517,592 33	577,872 67	60,280 34
Quebec.....	958,844 83	1,022,524 86	63,680 03	Saskatoon.....	145,142 67	216,533 21	71,390 54
Montreal.....	16,395,267 04	19,474,965 45	3,079,698 41	Pr. Albert.....	39,443 74	45,562 40	6,118 66
Ottawa.....	1,974,118 94	2,108,084 55	133,965 61	Calgary.....	790,886 73	1,199,758 40	408,871 67
Kingston.....	350,880 73	352,874 63	1,993 90	Edmonton.....	313,088 39	436,894 43	123,806 04
Belleville.....	300,912 35	389,529 46	88,617 11	Vancouver.....	3,646,437 45	3,906,645 88	260,208 43
Toronto.....	13,730,763 30	16,110,098 07	2,379,334 77	Yukon.....	27,242 00	24,463 80	* 2,778 20
Hamilton.....	4,088,630 57	4,811,365 40	722,734 83	Head Office..	.....	6,681 62	6,681 62
London.....	3,846,557 86	5,033,752 23	1,187,194 37	Total.....	51,080,223 40	60,392,142 05	9,311,918 65

HERE AND THERE

Great oaks from little acorns grow! The Border Cities, which contribute so largely to the National Revenue, are proof of the old adage. Harking back to other years we find in 1854 Windsor was described as "a pleasant place of residence, with 300 inhabitants." About the date mentioned a considerable portion of what the historian generously described as "the business part of the town" was destroyed by a fire, which originated from sparks from a steamboat. There were then two ferry boats carrying passengers and goods between Windsor and Detroit, but as the proprietors found that the business was insufficient for both of them, each worked his ferry boat one week and rested the next, so that his compeititor could have a turn. The whole of the township of Sandwich, in 1817, contained about 1,000 inhabitants. There were then in the township eight windmills and one watermill for grinding wheat, but no sawmill. It is difficult to imagine the primitive conditions which formerly existed along the banks of the Detroit river, now the centre of many impressive evidences of modern industrial and commercial development.

An officer of the port of Saint John sends the following to the *Here and There* column:—

This inscription is on a large tomb in the old Loyalist Cemetery in Saint John, N.B.:—

To the memory of William Wanton, Esq., late Collector of His Majesty's Customs at the port of Saint John, New Brunswick, which office he filled with honour and integrity upwards of 30 years. He died 30th May, 1816, aged 82 years, much lamented and respected by his friends and a numerous public.

On the end of the stone chest is the following:

Repaired 1887 by J. S. MacLaren, Inspector of Customs ports, New Brunswick.

The laws governing taverns in Toronto, then known as York, in 1833 are interesting. All tavern keepers were compelled to be licensed by the magistrates; the license costs were eleven pounds five shillings per annum. Penalty retailing without a license, £20. Shopkeepers could take out a license, which costs five pounds three and eight pence, for selling spirituous liquors, wines, etc., in quantity not less than one quart. Penalty for selling without a license, or in less quantity than one quart, twenty pounds.

An old directory and guide book of those early days contains other quaint information. The city fathers of 1833 had strong views regarding pigs. They cluttered up the traffic on the streets, and the people were solemnly warned as follows:—

"Persons allowing their pigs to run about the town are liable to a fine of ten shillings; if empounded, the poundkeeper's fee is one shilling, and one shilling and three pence per day for the pig's keep, and after three days to be sold."

Torontonians carefully obeyed this law and one can walk on King and Yonge streets today without being tripped up by a wandering pig.

Samples of curiously worded letters and strange requests continue to reach the Review. One received by E. H. Schlosser, Sub-Collector at Waterloo, Ontario, contains some quaint spelling, and asks what the duty would be on a "fewel saving device." The writer naively asks for lenient treatment, asking the assistance of the Sub-Collector in getting his device in free of duty, and concludes with the plea "please make the effort as it will cut down the high price of fule."

Over the desk of a Collector in one of the Ontario ports hangs the following timely motto:—

"Whatever you would like the other fellow to do to you, beat him to it."

90581—2½

SMUGGLING OPERATIONS OFF GASPE COAST CURTAILED

Additional Force of Patrol Officers Actively Engaged

EARLY in the present year when the St. Lawrence river and Gulf were loosed from their bonds of ice, the rum-runners and smuggling fraternity joined forces to land their contraband cargoes along the Gaspe coast. This change presumably was brought about by the tightening up of the service along the coastline of New Brunswick, Nova Scotia and Prince Edward Island, by providing more officers for patrol duty in those districts, and faster and more suitable patrol boats. The number of patrol cars has also been considerably increased, and those engaged in the rum-running business find it more difficult to operate with any degree of success in the Straits of Northumberland or in the Bay of Chaleur, especially along the New Brunswick coast.

The Department had forestalled a change in the base of operations, and made provision last winter to increase the number of patrol officers along the Gaspe Peninsula, from Matapedia around the coastline through Chandler, Bonaventure, Gaspe, Ste. Anne des Monts, Matane, Rimouski and Riviere-du-Loup. At the present time there are 22 officers patrolling this district with 10 patrol cars. These officers work usually in pairs, and great improvement has taken place in conditions in the Gaspe Peninsula. This is shown in the large number of seizures made, and in the many letters received by the Department from responsible business people, and clergy in that district.

The *Fleur de Lis*, the latest addition to the fleet of Customs cruisers, operating off the coast of Nova Scotia, and in the gulf and river St. Lawrence

The rum-runners are finding it very difficult to effect landings of any considerable

quantity of liquor. During the first few months of the season 36 seizures were effected in that district involving 6 automobiles and over 2,500 gallons of alcohol, whiskey, etc., and many convictions have been secured against persons engaged in this traffic. The larger patrol boats, such as the *Fleur de Lis* and the *Margaret* operate up the river along the north and south shore of the St. Lawrence as far as Riviere-du-Loup, and thereby

Captain Hubert Coffin, master of the *Fleur de Lis*

keep the schooners engaged in carrying these contraband cargoes far enough off shore to make it difficult for the small boats to transfer cargo to be landed along the coast.

In Close Touch

This special squad in the Gaspe Peninsula is under the immediate direction of Special Officer Martineau, Montreal, who has headquarters at Quebec for the summer season, and is directly in touch with the whole situation at all times.

With the completion of the new cruiser *Preventor*, sister ship of the *Fleur de Lis*, capable of a speed of 17 knots, within the next few months, the Department will then have sufficient equipment of the proper type to make things very interesting for the masters of the rum schooners operating off the Maritime coast, and particularly in the River St. Lawrence and the Gulf.

Difficult Problem

The problem is a difficult one to deal with, because ships of any registry other than Canadian are immune from search and seizure so long as they keep over three miles off shore east of Cap Chat on the south shore, or Pointe des Monts on the north shore of the St. Lawrence. Vessels of Canadian registry found hovering in waters adjacent to the coast are subject to seizure if found within twelve miles from shore. Most of these vessels, however, in order to be on the safe side keep well outside the legal limits as defined by law and endeavour under cover of darkness or fog at times to facilitate transfer of their cargoes into small boats to be landed in the many bays and coves along this irregular coastline.

The battle in the Gaspe Peninsula goes on, but by the close of the season, if the officers in that district continue their present good work, the liquor smugglers and rum-runners will have to find a more suitable place to carry on their operations, and their profits during the present season will not be large. The whole service in the Maritimes has been greatly strengthened this season, and conditions are much improved.

DAMAGED PACKAGES

Collectors are advised that damaged or rifled Postal packages of foreign origin, the acceptance of which is refused by the addressees, are to be marked "Refused at Customs" and transferred to the District Superintendent of the Postal District concerned for investigation and return to senders.

This procedure is applicable only to rifled or damaged packages of foreign origin. Other refused packages are to be transferred as heretofore to the Postmaster so that they may be returned to the country of origin.

BUSY PACIFIC PORT OF VANCOUVER

Glimpse of Customs-Excise Business During Fiscal Year

VANCOUVER is holding its place among the leading and prosperous Customs-Excise ports of the Dominion. The fiscal year 1928-29 saw a large volume of business transacted. Customs statistics show a substantial increase in the number of vessels entering and clearing, both seagoing and coastwise. Of the former there were 3,012 vessels entered and 2,975 cleared for sea and of the latter 19,501 entered and 19,243 cleared coastwise.

In order that the business of the port may be seen at a glance, these facts are given:—

Total number of entries for the year: Import, 140,946; Excise Duty, 3,433; Excise Tax, 9,824, and Export entries, 25,951; the two former being substantially higher and the two latter showing a slight decrease as compared with the previous year.

Though the number of export entries is slightly below 1927-28, there has been no falling off in the quantity of wheat exported.

Record Broken

On April 12, 1929, the port of Vancouver broke its grain export record established on August 31, at the end of the 1927-28 season, with a total of 80,254,688 bushels. The honour of taking the first bushel over last season's total was awarded to the North German Lloyd *Saale,* loading at Pool Elevator No. 1 with Alberta Wheat Pool grain for Hamburg. The 80,254,689th bushel looked suspiciously like any other bushel of grain as it sizzled into the hold under the direction of a chute tender. The flow may be expected to decrease until the new crop begins to move about the first of September.

This illustration shows Chinese passengers landed at Vancouver by a large liner from Oriental ports, passing out of the examination sheds where their baggage has been thoroughly searched by Customs officers. Photographs furnished to the *Review* by J. J. Atherton, Customs-Excise Examiner, Vancouver.

Points of Interest

Other points of interest concerning the past fiscal year at the port of Vancouver are that during the twelve months' period, the Postal Parcels branch handled 160,331 parcels, collecting duty and tax thereon of $416,811, being an increase over the previous fiscal year of 18,692 parcels and approximately $10,000.

The Express branch cleared 10,914 entries on which was collected in duty and tax $625,369, an increase over the previous fiscal year of 1,322 entries and $112,010. About one half of these entries were small collections, each entry covering several individual importations.

There were received at the port 23,183 railway manifests and forwarded 27,884; in addition to 4,967 baggage advice notes.

The examining staff also received 153,050 pieces of baggage of which 39,925 were forwarded in bond and 113,125 were examined and released. During their examination at incoming steamships and trains $12,122 was collected.

Much Shipping Registered

As in other ports, so in Vancouver, the Collector of National Revenue is the Registrar of Shipping. The actual registration at this port is in the hands of the Assistant Registrar.

Passing Chinese baggage down the gangway on arrival of a big liner at Vancouver from the Orient. Chinese deck hands have a strong aversion to facing the camera. Customs Examiners take charge of all baggage as soon as a vessel docks and a complete search of contents is made at once.

This work at Vancouver has grown greatly during the last fifteen years. The register books in that period have increased from eight to twenty-one. The work routine, such as recording documents as presented, is the same at all ports in the Dominion, in fact, with minor details, it is the same at all British ports, being governed by the Merchant Shipping Act supplemented by the Canada Shipping Act.

Owing to the peculiar situation of Vancouver as the terminal of five railways, and many steamship lines, its proximity to eastern ports, and its oriental and cosmopolitan population, work at the registration office is very diversified. All types of seamen call for help and advice, from masters of the Oriental and Australian Lines, to the little Japanese fisherman who asks "you makem register boat, eh?" meaning he requires a license to operate his thirty-foot fishing boat, it being of a class or kind not required to be registered. This license is often confused in his mind with the fishing license issued by the Department of Fisheries. Before he may, however, be granted this license to operate, he must produce evidence of ownership and British nationality.

The volume of business in this section of the port is not indicated by a large gross tonnage. The majority of registrations are of fishing vessels, which are used in the fisheries of British Columbia. There are five registration ports in the Province, and Vancouver registers annually as many vessels as the other four. The annual list at the end of 1927 accounted for 1,803 vessels of all classes, of a total gross tonnage of 282,661 tons.

Another item that claims considerable attention is the work of obtaining casualty reports on mishaps that occur to registered vessels, an important item when the number of vessels operating on this coast is considered.

It is quite common at Vancouver to arrange for the certificate of registry of a vessel to be exchanged, corrected, or endorsed, under the direction and request of a registrar in another part of the Empire, and officers and seamens' certificates are often received for delivery to their owners. The work of the Vancouver office, at the busy gateway of the Pacific, calls for the "personal touch."

IMPORTANT JUDGMENT REGARDING CERTIFIED CHEQUES

An interesting judgment was rendered in a Division Court in the Province of Ontario recently. A firm had repeatedly tendered unmarked cheques to a Sub-Collector of National Revenue, and had been asked to discontinue this practice and present certified cheques in payment of their tax returns. This they failed to do before the last day of the month, for five consecutive months, and an action was taken against them for the payment of interest, as the certified cheques were not received until early in the months following those in which the payments were due.

The case was tried before a local Magistrate, who held that the firm were within their rights in presenting their cheques, even though same were not marked. The Appeal Court, however, reversed this decision and the Judge, in rendering his judgment, said in part:—

The only payment or tender of payment which a creditor must accept from a debtor is legal tender as defined in section 8, Chap. 40 of the Revised Statutes of Canada, 1927, known as The Currency Act. Therefore the Sub-Collector, even without any instructions from the Inspector or Minister, had full right to refuse payment by cheque from the defendant company. It was claimed by the firm's Solicitor that the Sub-Collector had, prior to the months in question, accepted the unmarked cheques of the defendant company, and that therefore a custom had arisen that was binding upon the Crown. I cannot agree with that contention. The act of the Collector in having accepted unmarked cheques, was an act of courtesy toward the defendant company, but cannot be construed as establishing a custom that was binding, even upon him personally, and certainly the Crown could not be so bound.

However, whatever may have been done prior to the months in question, it is admitted by the defendant company that its officer in charge of sales tax returns and payment knew in November, 1927, prior to the payment for October falling due, that uncertified cheques would no longer be accepted. . . .

It was argued by the Solicitor for the Defense that the previous course of dealings was such that the Defendant Company was justified in continuing to tender unmarked cheques, and was not therefore liable for the penalties referred to above (interest). As stated above, no debtor can insist upon paying his debts by cheque, marked or even certified. He must either by legal tender or in some other way acceptable to his creditors. Here the defendant company knew that the Collector had no authority to receive payment otherwise than by certified cheque, and yet persisted for five months in endeavouring to force upon the Collector its uncertified cheques, and taking the risk of penalties provided by the Act.

It is said that the Defendant Company being financially strong, that no risk was incurred by the Crown in accepting its uncertified cheques. Probably not, but surely I cannot say that it is unreasonable for the Crown to require marked cheques. All taxpayers are not wealthy, and one rule should apply to all. . . . we have a persistent course of conduct over a period of five months, in trying to induce the Collector to continue to accept uncertified cheques, well knowing that they would be refused. How can the Defendant Company complain at the result?

There was clearly default in payment of the tax for the months in question within the time provided by the Act, and unless the Defendant Company is excused by some other legislation of the Parliament of Canada, it is liable for the penalties above set forth."

Judgment was accordingly given in favour of the Crown, with costs in both Courts.

What is Legal Tender

It might be interesting to know just what constitutes legal tender in Canada, and for general information, the Comptroller of Currency has advised as follows:—

The following currency is legal tender in Canada:—

Canadian gold coin of $2.50, $5, $10 and $20 denominations, British Sovereigns or half Sovereigns or any multiple or division of the Sovereign.

Gold coin of the United States in $5, $10 and $20 denominations, which have not become diminished in weight by abrasion through ordinary and legitimate use so as to be of less weight than the current weight, that is to say than the weight specified as the least current weight, shall be legal tender for a payment of any amount.

In the case of silver coin for a payment of an amount not exceeding $10, but for no greater amount.

In the case of nickel coin for a payment of an amount not exceeding $5, but for no greater amount.

In the case of bronze coin for a payment of an amount not exceeding twenty-five cents, but for no greater amount.

Silver, copper or bronze coin struck by authority of the Crown for circulation in the Provinces of Ontario, Quebec and New Brunswick shall be current and legal tender.

Silver coin struck by authority of the Crown before the eleventh day of May, One Thousand, Nine Hundred and Twenty, and silver coin struck under authority of the Governor in Council dated Twenty-fifth day of November, One Thousand, Nine Hundred and Nineteen, are legal tender.

Bronze coin struck by authority of the Crown before the sixth day of June, One Thousand, Nine Hundred and Nineteen, shall continue to be current and legal tender.

No other silver, nickel, copper or bronze coins than those which the Crown has before the fourth day of May, One Thousand, Nine Hundred and Ten, caused to be struck or may after such date cause to be struck for circulation in Canada or in some Province thereof, shall be a legal tender in Canada.

No coin which has been bent or mutilated or has been defaced by the stamping or engraving thereon of any name, word or mark, whether such coin is or is not thereby diminished or lightened and no coin which has in any way been reduced in weight except by abrasion through ordinary and legitimate use, shall pass current or be a legal tender.

All notes of the Dominion of Canada are legal tender for any amount with the exception of notes payable at designated places and these particular notes are legal tender at any place except at the place where they are payable where gold may be demanded in exchange.

From the foregoing, it seems to be clearly established that the Department is not in any way bound to accept cheques, whether marked or unmarked, and that the practice of accepting them as a matter of courtesy or convenience cannot be twisted into a waiver of the law upon the point.

INCREASED EXPORTS

The tonnage of merchandise handled through the harbour of Montreal in 1928 was greater than in any previous year. Exports alone were responsible for the greater part of the increase, being some 660,000 tons more than in 1927. Imports decreased by about 150,000 tons, due in great part to smaller importations of British coals. Domestic tonnage increased by about 155,000 tons.

PROHIBITED PUBLICATIONS

Collectors have been advised by official Circular that the publication entitled "Uj Elore" (New Forward), a newspaper printed in the Hungarian language, published at 26-28 Union Square, New York, is prohibited importation into Canada.

"Radnik" (The Workman), a newspaper printed in the Croatian language, published daily by Radnik Publishing Co., 1823 South Loomis St., Chicago, Illinois, U.S.A., is prohibited importation into Canada.

Collectors have been advised that the publication entitled "Ghadr" or "Gadar," a newspaper printed in one of the languages of India, published at 5 Wood St., San Francisco, Calif., is prohibited importation into Canada.

MARKING OF PACKAGES

Memorandum No. 149 has been amended by Supplement No. 1 to provide for the exemption of imported packages of yeast from the application of the regulations respecting marks and numbers on packages and on invoices.

TYDEN SEALS

Collectors have been advised that from and after 1st April, 1929, the following outport number and outport are to be deleted from the list of ports supplied with Tyden Seals: No. 94; Port, Bruce Mines, Ont.

Tyden Seal Number 234 has been assigned to the Preventive and Manifesting Station of Snowflake, Manitoba.

DOMESTIC EXPORTS

Canada's total domestic exports of fully or chiefly manufactured goods in the fiscal year 1927-28 were $458,796,551.

EXPORTS OF FISH

Exports of fish from Canada for April and May, 1929, were valued at $3,529,052. For the same period of 1928 exports of fish were $2,717,622.

OTTAWA PORT PROGRESS

Past Fiscal Year Showed Revenue Increase

THE fiscal year 1928-29 was a record one in the matter of revenue at the port of Ottawa. The figures show a gain over 1927-28 of $638,880. The collections in detail were as follows:—

Imports $3,019,383; Sales Tax on Imports $262,793; Excise Tax on Imports $35,155; Sales Tax (domestic) $2,046,290; Excise Duty $456,361; Sundry $14,139; Total $5,-834,123.

Customs entries increased by 3,195. Customs, Excise Tax, and Excise Duty entries totalled 52,796.

For the two months of the present fiscal year, the revenue totalled $1,142,776. This amount exceeded the revenue for the corresponding period during 1928-29 by $179,205.

FOOT AND MOUTH DISEASE

Prohibition Removed: Memorandum No. 167, providing for the prohibition of the importation of horses, cattle, etc., from California, Oregon, Nevada and Arizona, U.S.A., and Lower California and Sonora, Mexico, is cancelled.

The importation of live stock, their parts, and products, from those localities are now subject only to the usual regulations governing importations from U.S.A., and Mexico.

Prohibitions Imposed: The following (except when originating in and shipped direct from Northern Ireland, Irish Free State, Australia, New Zealand, Union of South Africa, United States of America and Japan), are prohibited importation:

Manure and fertilizers containing animal products.

Bone meal and foodstuffs (for feeding live stock), containing animal matter.

Second hand, or previously used, bags (see Memo. 159).

Bone meal from specially approved premises in Great Britain is not subject to this prohibition.

EXPRESS COLLECTIONS

At the Customs Express Branch, Montreal, during July, 20,314 packages were delivered, the amount of duty collected being $326,875-.28. Entries totalled 4,433.

WORK IS PROGRESSING

Improvements at Quebec Harbour Under Way

MPROVEMENTS of Quebec harbour are going on apace, and progress is being made on the construction of the first unit of the Wolfe's Cove Terminals. Many men are employed on the work, which consists of 4,300 feet of quay wall. The wall is being built under a contract with the Quebec Harbour Commissioners and will be completed by the fall of 1930. The quay wall consists of a continuous line of cribs, sixty feet wide and forty feet deep, placed at such an elevation that their tops are two feet below low tide. On top of the cribs a concrete retaining wall is built 26 feet high and 20 feet wide at the base. The river bottom in front of the wall is dredged to a uniform depth of 40 feet at low water, and the dredged material placed behind as fill, making a yard approximately 1,000 feet for the full length, on which can be placed freight sheds, elevators and railroad tracks. An idea of the magnitude of the work is given by the fact that there will be used:—30,000,000 board feet of timber and 400,000 cubic yards of rockfill in the cribs. The concrete will total 50,000 cubic yards and the dredged material will run over 4,000,000 cubic yards. A plant of a valuation of over half a million dollars, consisting of locomotive cranes, floating and stationary concrete mixing plant, rock crushers, floating and stationary steam derricks, dredges, compressors, locomotives and cars, tugs, barges and scows, etc., is engaged on this construction.

BOARD OF CUSTOMS DECISIONS

Patent universal tilting table, to be used in connection with high speed central thrust radial drilling, boring, tapping and studding machines, per illustrations submitted, manufactured by William Asquith (1920) Limited, Halifax, England, declared dutiable under tariff item 454.

Stoves and furnaces specially designed to be used for heating incubators, together with coils, tubes or water sections, declared entitled to entry under tariff item 448, the declaration to be effective 29th September, 1927.

NEWS AND COMMENT

VANCOUVER, B.C.: Although the crop year is not ended the shipment of grain through Pacific coast ports has broken previous records. The big increase has taken place in shipments through Vancouver. There has been a decline in those from Prince Rupert, while Victoria has emerged as a new grain port with, so far, small shipments.

Putting these three ports together the shipments up to June 7 were 94,106,330 bushels. For the full crop of 1927-28 the shipments totalled 90,797,417 bushels. For the part of that crop year corresponding to that portion of the present which has already elapsed, the shipments through these ports were 84,828,111 bushels.

The increase in the movement through Vancouver up to the latest date for which returns are available has been over 15,000,000 bushels. During the present year the total shipments through this port have been 91,479,297 bushels, as compared with 76,239,723 for the corresponding part of last year. The shipments from Prince Rupert last year up to the same date were 7,588,388 bushels. This year the shipments through Prince Rupert have been 2,472,289. There were no shipments last year through Victoria. The shipments through that port this year have been 154,744 bushels.

OTTAWA: A number of Customs lawn bowlers visited Kingston to take part in the annual Lawn Bowling tournament held on the greens of old "Queens" on the 8th, 9th and 10th of July. Besides having an enjoyable trip, they also had a profitable one, as they brought back to the Connaught Building three of the first prizes in the three principal events. George Addison's rink won the principal competition, the Jubilee Cup; Robert Shaw's rink won the Kinnear Cup; while Gordie Urquhart and partner won the first doubles.

The first Governor General's cup presented to lawn bowlers in Canada was played for last autumn and the Customs bowlers gained the signal honour of winning the trophy in its inaugural year. The two successful rinks were skipped by Addison and Shaw. Fred Tory alternated in two of the games, one on either rink, and came in with the others for the medals presented to the winners.

NIAGARA FALLS, ONT.: In July, 1929, at the three bridges of this port 37,158 tourists' permits, up to 60 days, were issued. In the same month 151,421 automobiles entered for 24 hours or less.

PORT COLBORNE, ONT.: This outport, of which W. J. McKay is Sub-Collector, is under the survey of the port of Welland. Import duty and sales tax collected in the fiscal year 1928-29 was $447,047; domestic sales tax $15,031; Excise duty $4,106. It is on the Welland canal, and 528 foreign vessels entered inwards during the fiscal year and 701 outwards. In the same period 1,409 passed inwards coastwise and 1,309 outwards.

ST. JOHNS, QUEBEC: The activities of this port are increasing, collections for the past fiscal year being $801,129. Of this total, import duties accounted for $650,302, excise taxes $144,527, and excise duties $1,190. There were 5,896 import entries, 631 excise tax and 59 excise duty entries. Collections on express entries were $41,256, and on postal parcels $2,701. J. C. Latour is Collector at St. Johns.

TORONTO: During July, 1928, 78 foreign aeroplanes reported inwards and 76 outwards at the Customs Air Harbour, Leaside.

WOODSTOCK, N.B.: The territory under the survey of the Customs-Excise port of Woodstock covers the counties of Carleton, Victoria and Madawaska along the upper Saint John river. These counties are on the boundary adjoining the state of Maine. The Collector at Woodstock is G. E. Balmain. During the past fiscal year the Customs-Excise revenue at the port of Woodstock amounted to $187,899. There were 3,330 import entries; 8,644 export entries; 2,509 manifests received; 86 port seizures; 1,174 postal parcels received; and 720 express parcels.

BRIDGEBURG, ONT.: During the fiscal year 1928-29, 408,000 passengers entered Canada, and 488,643 passengers departed from Canada on trains over the International Railway

Bridge between Bridgeburg and Buffalo. Fifteen eastbound and fifteen westbound passenger trains daily are handled at this point. The total passenger traffic at the port of Bridgeburg for the fiscal year was 8,684,-226. This included the International Railway bridge, Peace bridge, ferry, Crystal Beach and Erie Beach; the two latter places being summer resorts with boat connections with Buffalo. F. T. Pattison is Collector of National Revenue at Bridgeburg.

Edmonton, Alta.: This Customs-Excise port is going ahead rapidly. During the past fiscal year collections were $3,228,603, an increase of 15 per cent over the preceding year. Customs entries were 26,240, an increase of 25 per cent, and freight and express manifests were 15,184, as against 12,469 for 1927-28. These figures indicate the expanding business of the port. The postal parcels and express branches also registered substantial increases in the number of packages handled and duty collected.

EXCISE FACTS AND FIGURES

Comparative statement of Excise duty collections during the months of July, 1928, and July, 1929:—

July, 1929, spirits potable, $1,391,207; July, 1928, $1,195,605. July, 1929, spirits, non-potable, $96,992; July, 1928, $73,959. July, 1929, malt, $513,066; July, 1928, $454,141. July, 1929, cigars, $52,298; July, 1928, $48,299. July, 1929, cigarettes, $3,316,763; July, 1928, $2,756,474. July, 1929, manufactured tobacco, $431,-640; July, 1928, $394,686. July, 1929, foreign raw leaf tobacco, $691,543; July, 1928, $673,247. July, 1929, beer, $37,903; July, 1928, $53,054. July, 1929, licenses, $650; July, 1928, $450.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of July, 1928, and July, 1929:—

July, 1929, tobacco, cut, 1,420,672 pounds; July, 1928, 1,299,752 pounds. July, 1929, tobacco, plug, 636,969 pounds; July, 1928, 581,390 pounds. July, 1929, cigarettes, number 552,649,080; July, 1928, 459,286,880. July, 1929, cigars, number 17,512,035; July, 1928, 16,146,510. July, 1929, snuff, 100,422 pounds; July, 1928, 92,677 pounds. July, 1929, foreign raw leaf tobacco, 1,701,128 pounds; July, 1928, 1,655,438 pounds.

THE FAMILY ALBUM

Arthur L. Hoyt is Inspector of National Revenue, Customs and Excise Divisions, with headquarters at Saint John, N.B. For several months after the retirement of C. B. Lockhart and prior to the appointment of J. H. Hamilton, Mr. Hoyt was Acting Collector of the port of Saint John, filling that

Arthur L. Hoyt.

position efficiently and well. Mr. Hoyt is a native of New Brunswick and entered the service at McAdam Junction in 1902. In 1912 he was transferred to the Inspection Service and in 1917 was promoted to be Inspector. Mr. Hoyt is 50 years of age.

Canada's total domestic exports to the world for the fiscal year 1928-29 were of value of $1,363,709,672, an increase since 1921-22 of 84 per cent.

DEPARTMENTAL RULINGS

Toy Building Blocks made of wood. Tariff item 624.

Ink Eradicators from the Ink-Out Manufacturing Company. Montclair, N.J., and sold under trade names, such as "Ink-Out" or "Erado." Tariff item 220.

"Pluto Water" put up by the French Lick Springs Hotel Co. at French Lick, Indiana, U.S.A. Tariff item 220.

"Thawpit", a dry cleaning preparation put up by Thawpit Limited, Aster House, Aldwych, London, England. Tariff item 220.

Monthly publication, entitled "News & Views", published by the General Motors Acceptance Corporation. Tariff item 178.

First Communion Certificate printed forms. Tariff item 181.

Material, described as "Tufsta", manufactured by Respro Inc., Providence, R.I., U.S.A. Tariff item 198 or 199.

Screw top glass bottles containing a small Kewpie and which bottles, after being filled with water, are used as novelty paper weights. Tariff item 326.

Baryta Coated Paper mounted on cloth, for use in the manufacture of photographic or blue print paper. Tariff item 532.

Educational phonograph records for use in schools. Tariff item 597.

Crown Wallboard, consisting of two pieces of cardboard filled between with gypsum or *similar material*. Tariff item 192.

Electric health or therapeutic blankets and pads, equipped with electric heating elements consisting of small coils of fine resistance wires. Tariff item 453.

Merrick Conveyor Weightometer, an automatic conveyor weighing scale designed to weigh materials automatically as they pass over the conveyor in which it is installed. Tariff item 437.

"Dripco" Coffee Maker, consisting of a perforated filter, water spreader and cover of aluminum, designed to be used in coffee pots for percolating coffee. Tariff item 428.

Wooden pencil boxes with a sliding picture cover. Tariff item 623.

Frost Insect Electrocutor or Electrocutor Lantern, an electric lamp or lantern equipped with small transformer and live wires, designed for illuminating purposes and killing insects. Tariff item 435.

The Graphotype, a hand operated machine for embossing metal printing plates for use on the Addressograph Machine. Tariff item 442 as a "typemaking accessory."

Austin Mammoth Senior Twelve-Foot Leaning Wheel Road Grader. Tariff item 453.

Repair parts of iron or steel, other than steel bowls for centrifugal cream separators. Tariff item 453.

Style B-1 Brunswick Pin Setter, an apparatus designed to be installed in a bowling alley for spotting or setting the pins. Tariff item 454 unless 50 per cent or more of the metallic surface is plated, in which case tariff item 362 applies.

Self-Closing Lubricating Fittings, nickel plated. Tariff item 362.

Lapwelded and seamless iron or steel tubes grooved at the ends for Victaulic Joints. Tariff item 400.

Iron or steel tubes, welded or seamless, with ends specially bevelled for the purpose of making a welded joint. Tariff item 400.

"Machines and apparatus, substantially of wood, for dyeing, washing and 'open' bleaching fabrics in rope or string form" are considered to be of a class or kind made in Canada and, therefore, not entitled to entry under tariff item 468. This amends ruling on dyeing machines as contained in Appraisers' Bulletin No. 2060.

Small pieces of patent or enamelled leather for use in the manufacture of children's shoes or other articles. Tariff item 608.

Revenue collected at the Customs Postal Branch, Montreal, during July, was $106,407. This is an increase of $10,253, over the month of July, 1928.

THE LETTER BAG

The National Revenue Review is issued on or about the fifteenth day of each month. Correspondence for the "Letter Bag" should reach the Editor not later than the last week of each month.

Address all communications to The Editor, National Revenue Review, Connaught Building, Ottawa.

Co-operation Invited

David Orr, Collector at Revelstoke, B.C., writes in part:—

The May issue of the *Review*, for this port, apparently went astray in the mails, and this incident was received with concern and disappointment as we feared the publication had ceased to function.

The letter of P. D. Stone in the June number *re* Memoranda and Circulars was of particular interest to all officers. In extending appreciation of the benefits conferred by the *Review*, may I assure you that its monthly appearance is eagerly awaited, and its contents thoroughly read.

Editor's Note.—The Editor appreciates these frequent assurances that the *Review* is doing the work planned for it, and invites the continued co-operation of the members of the staffs of the three divisions of National Revenue. Articles and photographs of general interest to the service are invited, and suggestions will be welcomed. The *Letter Bag* and *Question Box* are proving to be the common meeting ground for the exchange of ideas and are thrown wide open to all. The *Review* is distributed monthly by the King's Printer, Ottawa, and if Collectors and other officers will notify the *Editor* when their copies fail to arrive, the omission will be remedied immediately.

Punch at the Bottom

G. H. Large, of the Windsor, Ontario, port staff, makes the following suggestion:—

May I be permitted through the medium of the *Review* to draw the attention of Long Room manifest clerks to the fact that by perforating the manifests at the top they invariably punch out either the sending port number or the receiving port number, thus making the manifest illegible when it is returned to the original sending port for cancellation in Book T-48.

I would suggest that where clip files are not in use and perforations must be made, that the holes be punched at the bottom of the manifest, and I am of the opinion that manifest clerks will find that they can go through their files much easier when the manifests are filed at the bottom, so they will hang on the file upside down.

Camping Outfits

F. L. Whiting, of Stanhope, Quebec, writes as follows:—

I am writing to open for discussion in the *Review* the question regarding deposits to be collected from United States tourists on camping outfits.

For example: A resident of the United States decides to visit our country and to save expenses brings a camping outfit. Probably he is a workingman on a few days' holiday, and has just enough money for the trip. When he arrives at the border he is informed that he must leave a deposit on his outfit, which means that he is going to be crippled for money and in some cases must cancel his trip.

If these articles could be entered on the tourist permit E-50 without deposit of any kind, the exportation could be certified to easily, and trouble on both sides eliminated. The tourist is the only one inconvenienced, the department receives no revenue, and in the case of a small port where there are no banking facilities the officer in charge is relieved of the responsibility of having the money on hand.

Wishing the *Review* all success.

NEW STATION

Seaforth, Ont., has been established as a Preventive and manifesting station under the survey of the port of Goderich, Ont., effective 1st August, 1929.

THE QUESTION BOX

Questions will be asked in one number of the Review and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the August number:—

(1) When receiving ports have on hand mail copies of manifests from sending ports, is it in order to accept and collect duties on correctly presented entries, although the goods and train copies of manifests have not yet arrived?

(2) What is the proper tariff classification of a printed book on medical science consigned to a medical doctor? Would this kind of a book come under Item 172, duty free with sales tax?

(3) What form is to be used in giving receipts for special collections, such as warehouse fees?

(4) Who was the first Minister of Inland Revenue in the Laurier government?

The answers are:—

(1) Vide Memorandum No. 1258-B, Section 2 of which reads as follows:—

> Goods may be entered at the frontier port, or at any port on which they are manifested in bond; provided the goods are produced for usual Customs examination, and that examination takes place at the port where the goods are entered.

Obviously the goods cannot be produced for usual Customs examination before their arrival at the port. It is, therefore, not in order to accept entries in advance of the arrival of goods. Provision has been made, however, whereby entries may be accepted in cases where only part of a shipment has arrived, and entry for the whole shipment is tendered.

(2) A specific answer cannot be given to a general question of this nature. The officer who submitted this question, if in doubt as to the proper classification, should refer the book and all particulars to the Department.

(3) The Department provides a special form for receipts for payments of warehouse fees, which may be obtained upon requisition to the Chief Clerk of Supplies in the usual manner, specifying "Form T-34, Receipts for payment for attendance on Bonding Warehouse."

(4) Sir Henri Joly de Lotbinière was the first Controller of Inland Revenue in the administration of Sir Wilfrid Laurier. He was sworn in on July 13, 1896. In June, 1897, the position of Controller was abolished and Sir Henri Joly de Lotbinière became Minister of Inland Revenue. He retained that portfolio until June 21, 1900.

These questions will be dealt with in the next number:—

(1) Cheques tendered in payment of Customs duties or Excise duties or taxes must be marked "Accepted" by the bank upon which they are drawn. When so marked are they payable at par, or can the bank charge exchange to the Customs office presenting such cheques?

(2) At an outport after a collection has been made for convoying a truck under Section 16 of Memorandum No. 2 of say, salary of officer $4.90, overtime $4, meals $3 and railroad fare home $8, how would the money be accounted for? Should it all be forwarded to the Department and returned to the officer who took trip from there or should the officer retain all except the salary which should be forwarded to the Department through sundry collections cash?

(3) When goods are taken off a passenger train, not being under baggage or express manifest, and are subsequently cleared, what form is used for manifest or report?

(4) When there is no licensed Customs House broker at the receiving port, may the Collector accept sworn to entries sent to him by an importer and complete the transaction?

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

JULY-AUGUST

ADDITIONS

Nova Scotia

Halifax: T. P. Stewart, Customs Excise Clerk.

Quebec

Montreal: Miss M. J. G. David, Stenographer, Grade 2; J. G. E. Demers, Romeo Durand, Customs Guards; J. C. Gosselin, Customs Excise Examiner; Miss M. A. A. G. Lapierre, Stenographer, Grade 2.

Quebec (Levis): Rene Lepage, Customs Excise Examiner.

St. Johns: V. M. Hebert, Customs Excise Examiner.

Sutton: Frank Perkins, Customs Excise Examiner.

Ontario

Bridgeburg: G. J. Putman, Customs Excise Examiner.

Goderich (Seaforth): Malcolm McKellar, Customs Excise Enforcement Officer.

Hamilton (Dunnville): John Sebben, O.A.S., Customs Excise Examiner, Grade 1 Outport.

Kenora: Norman Penney, Customs Excise Clerk.

Lindsay: Wm. F. Lindsay, Customs Excise Examiner.

Niagara Falls: F. W. Ratz, O.A.S., Customs Excise Examiner.

Oshawa: S. G. Carkeek, Customs Excise Clerk.

Ottawa: Rodolphe Montpetit, Messenger; John Proctor, O.A.S., Customs Excise Clerk.

Toronto: Wm. Wheeler, Clerk, Grade 1.

Wallaceburg (Sombra): H. M. Stover, Customs Excise Enforcement Officer.

Windsor: L. E. Cadieux, Customs Excise Examiner.

Saskatchewan

Moose Jaw: R. R. Gray, O.A.S., Customs Excise Clerk.

Regina: J. D. Burton, O.A.S., Customs Truckman; C. Levere, O.A.S., Messenger.

Saskatoon: F. W. C. Baines, Messenger.

Alberta

Calgary: W. H. Kidner, Customs Excise Clerk.

(Okotoks): A. P. McKenzie, Customs Excise Clerk.

Edmonton: Geo. Mantle, H. R. Mountifield, O.A.S., Customs Excise Examiners.

British Columbia

Nanaimo: F. R. Ourtcliffe, Customs Excise Examiner, Grade 1 Outport.

Preventive Service

Miss A. S. Bagnell, Stenographer, Grade 2; G. M. Buchanan, M. P. Donovan, Customs Excise Enforcement Officers; A. J. Calcutt, Clerk, Grade 1; Walter Gorman, Ship Watchman; Wm. A. Holmes, Customs Excise Enforcement Officer; Miss J. Houston, Stenographer, Grade 2; L. V. Kehoe, Customs Excise Enforcement Officer; Miss M. I. McGregor, Miss E. M. Mahon, Stenographers, Grade 2; Miss J. V. Muir, Stenographer, Grade 3.

Inspection

F. G. Benton, O.A.S., C. C. Dunsmore, Excise Tax Auditors; Miss A. Finestein, Stenographer, Grade 2; J. C. Pitt, Excise Tax Auditor; Miss J. Ryan, Stenographer, Grade 2; Wesley Sherriff, J. D. Smith, Wm. A. Sutter, O.A.S., Excise Tax Auditors.

Administrative

P. G. Cavanagh, Clerk, Grade 1; B. A. Clarke, Clerk, Grade 2; R. F. Cosh, Principal Clerk (Assistant Investigator of Values); Gerard Gagne, A. Lamoureux, Clerks, Grade 2; C. F. McGinnis, Principal Clerk (Assistant Investigator of Values); D. F. Murray, Clerk, Grade 2; W. F. Roche, Typist, Grade 2.

DEDUCTIONS

Nova Scotia

Digby (Sandy Cove): S. L. Gidney, Sub-Collector of Customs and Excise, Limited Service.

New Brunswick

St. John: D. A. Munro, Customs Excise Examiner.

Sackville (Port Elgin): J. C. Harper, Sub-Collector of Customs and Excise, Limited Service.

Quebec

Montreal: A. W. Badgley, Customs Truckman; J. M. Cartier, Customs Excise Clerk; R. P. Daigle, Customs Appraiser; Jas. McNichol, Gauger; Henri Roy, Customs Guard.

Sherbrooke: Miss M. A. G. S. Delude, Stenographer, Grade 2; F. P. Kenalty, Customs Excise Clerk.

Ontario

Bridgeburg: H. F. Bradley, Customs Excise Examiner; John Sebben, Customs Excise Examiner.

Chatham (Erieau): J. F. Kennedy, Sub-Collector of Customs and Excise, Grade 1.

Ottawa: C. A. Roy, Customs Excise Clerk.

Toronto: J. C. Allen, Customs Appraiser (Divisional); R. G. Purdy, Computing Clerk.

WINDSOR: D. J. Cook, Customs Excise Examiner; Miss A. Salustro, Stenographer, Grade 2.

MANITOBA

WINNIPEG: L. E. Grace, Customs Excise Clerk.

SASKATCHEWAN

MOOSE JAW: W. H. Davidson, Express and Postal Computing Clerk.

REGINA (Yorkton): Percy Dallin, Sub-Collector of Customs and Excise, Grade 1.

SASKATOON: Miss A. Geldart, Stenographer, Grade 2.

BRITISH COLUMBIA

NANAIMO (Duncan's Station): C. R. Downman, Sub-Collector of Customs and Excise, Limited Service.

NEW WESTMINSTER: Miss M. E. Kniffen, Special Customs Examiner (Female).

VANCOUVER: J. R. Wright, Customs Excise Clerk.

PREVENTIVE SERVICE

W. H. Adams, Special Customs Excise Officer, Grade 3; J. F. Durno, Customs Excise Enforcement Officer; J. V. Muir, Stenographer, Grade 2; F. W. Ratz, Customs Excise Enforcement Officer; A. J. Tobin, Customs Excise Enforcement Officer.

ADMINISTRATIVE

Miss S. Currier, Stenographer, Grade 2.

PROMOTIONS

NOVA SCOTIA

HALIFAX: T. H. Robinson, from Cashier and Computing Clerk to Customs Excise Cashier.

NEW BRUNSWICK

MONCTON: R. H. Stewart, Customs Truckman to Customs Excise Examiner.

QUEBEC

MONTREAL: J. E. B. Drapeau, from Senior Customs Excise Clerk to Principal Customs Record Clerk; P. E. Grenier, from Special Exciseman, Grade 1, to Special Exciseman, Grade 2; M. J. R. Guernon, from Customs Excise Examiner to Special Exciseman, Grade 2; J. A. Lalumiere, from Customs Excise Examiner to Special Exciseman, Grade 2; H. Vermette, from Customs Express and Postal Cashier to Assistant Customs Appraiser.

QUEBEC: Jos. LeBlond, from Messenger to Customs Truckman; J. A. A. Santerre, from Senior Customs Excise Examiner to Customs Excise Cashier.

SHERBROOKE: M. L. Hunting, from Cashier and Computing Clerk to Computing Clerk.

ONTARIO

BRIDGEBURG: W. W. Wallace, from Customs Excise Clerk to Computing Clerk.

SAULT STE. MARIE: E. J. Fulcher, from Customs Excise Clerk to Express and Postal Computing Clerk.

SUDBURY: A. F. Cooper, from Cashier and Computing Clerk to Collector of Customs and Excise, Grade 2.

TORONTO: G. A. Clarke, from Express and Postal Computing Clerk to Assistant Customs Appraiser; J. T. Crook, from Customs Excise Examiner to Express and Postal Computing Clerk; L. D. Flaxman, from Customs Excise Clerk to Express and Postal Computing Clerk; Wm. G. MacKinnon, from Customs Excise Clerk to Express and Postal Computing Clerk; T. H. Trimble, from Computing Clerk to Assistant Customs Appraiser.

MANITOBA

WINNIPEG: Wm. G. Lunney, from Customs Excise Examiner to Clerk, Grade 4; G. W. Rutland, from Customs Excise Clerk to Special Exciseman, Grade 2.

SASKATCHEWAN

REGINA: A. H. Ritchie, from Computing Clerk to Assistant Customs Appraiser.

BRITISH COLUMBIA

CRANBROOK: P. C. Coe, from Customs Excise Examiner to Cashier and Computing Clerk.

INSPECTION

N. J. Meagher, from Excise Tax Auditor, to Special Excise Tax Auditor.

ADMINISTRATIVE

C. H. Burns, from Clerk, Grade 4, to Departmental Accountant, Grade 1; Percy McCausland, from Clerk, Grade 3, to Clerk, Grade 4.

TRANSFERS

Wm. Coburn, from Customs Excise Clerk, Vancouver, B.C., to Customs Excise Examiner, Penticton, B.C.

Warren Crowe, from Customs Excise Clerk, Rossland, B.C., to Customs Excise Clerk, Vancouver, B.C.

A. J. McLean, from Customs Excise Clerk, Relieving, Revelstoke, B.C., to Sub-Collector of Customs and Excise, Grade 1 Outport, Cascade City, B.C.

Major Moody, from Customs Excise Examiner, Penticton, B.C., to Customs Excise Clerk, Vancouver, B.C.

PROMOTIONS AND TRANSFERS

E. V. Allen, from Clerk, Grade 4, Ottawa, to Investigator of Drawback Claims, Winnipeg, Man.

Edward Lyons, from Special Exciseman, Grade 2, Walkerville, Ont., to Special Exciseman, Grade 3, Amherstburg, Ont.

W. W. Moore, from Customs Excise Examiner, Brockville, Ont., to Assistant Inspector of Customs and Excise, Peterborough, Ont.

A. T. Titcomb, from Customs Excise Examiner, Moose Jaw, Sask., to Sub-Collector of Customs and Excise, Grade 2, Swift Current, Sask.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF AUGUST, 1928 AND 1929

——	1928	1929	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	17,661,811 72	17,339,199 37		
Less Refunds and Drawbacks	719,268 68	1,487,994 50		
Net	16,942,543 04	15,851,204 87	1,091,338 17	
Excise Taxes	7,614,958 30	5,675,763 14		
Less Refunds and Drawbacks	36,868 97	61,596 40		
Net	7,578,089 33	5,614,166 74	1,963,922 59	
Excise Duties	5,495,534 83	6,084,310 62		
Less Refunds and Drawbacks	36,673 52	49,269 28		
Net	5,458,861 31	6,035,041 34		576,180 03
Sundry Collections	98,562 63	76,436 65		
Less Refunds and Drawbacks	Nil	114 75		
Net	98,562 63	76,321 90	22,240 73	
Net Totals	30,078,056 31	27,576,734 85	3,077,501 49	576,180 03
Net Decrease			2,501,321 46	

TOTALS FOR FIVE MONTHS

——	1928-29	1929-30	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	81,786,118 26	89,154,014 74		
Less Refunds and Drawbacks	5,168,530 00	8,156,404 33		
Net	76,617,588 26	80,997,610 41		4,380,022 15
Excise Taxes	32,449,623 93	26,418,317 18		
Less Refunds and Drawbacks	389,785 72	279,302 61		
Net	32,059,838 21	26,139,014 57	5,920,823 64	
Excise Duties	26,298,840 65	28,187,837 62		
Less Refunds and Drawbacks	321,207 33	346,667 17		
Net	25,977,633 32	27,841,170 45		1,863,537 13
Sundry Collections	530,303 86	491,068 79		
Less Refunds and Drawbacks	10 06	446 12		
Net	530,293 80	490,622 67	39,671 13	
Net Totals	135,185,353 59	135,468,418 10	5,960,494 77	6,243,559 28
Net Increase				283,064 51

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF AUGUST 1928 AND 1929

——	August 1928	August 1929	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	822,100 00	850,427 24		28,327 24

TOTALS FOR FIVE MONTHS

——	1928-29	1929-30	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	51,080,223 40	60,392,142 05		9,311,918 65

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF AUGUST AND THE FIVE MONTHS ENDED AUGUST 1928 AND 1929

	August, 1928		August, 1929	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		112,493,026		96,264,557
Total Exports (Foreign Produce)		1,411,196		2,130,079
Principal Items of Exports—:				
Wheat ... Bush.	25,057,171	30,347,597	10,156,266	14,397,493
Wheat flour ... Brl.	924,646	5,626,107	643,246	3,822,381
Fish ... Cwt.	367,601	3,376,383	297,059	2,713,145
Furs ... $		1,545,003		1,898,054
Meats ... Cwt.	121,068	2,172,244	87,597	1,800,288
Cheese ... Cwt.	157,878	3,590,113	110,474	2,022,491
Planks and Boards ... M ft.	160,957	4,614,049	185,691	5,352,843
Wood pulp ... Cwt.	1,378,289	3,618,205	1,664,211	4,272,047
Newsprint ... Cwt.	3,586,684	11,473,052	4,352,766	12,659,566
Automobiles and parts ... $		4,465,373		3,596,389
Copper, unmanufactured ... Cwt.	166,252	2,091,740	191,754	3,405,149
Nickel, unmanufactured ... Cwt.	80,072	1,818,327	79,699	1,996,076
Imports entered for Consumption—Free goods		38,349,464		37,688,065
Imports entered for Consumption—Dutiable goods		75,825,882		74,052,422
Total Imports entered for Consumption		114,175,346		111,740,487

	Five months ended August, 1928		Five months ended August, 1929	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		522,141,547		483,860,602
Total Exports (Foreign Produce)		8,879,476		11,302,429
Principal Items of Exports:—				
Wheat ... Bush.	118,085,424	156,594,399	87,149,667	99,611,328
Wheat flour ... Brl.	3,918,704	24,429,606	4,040,351	21,837,629
Fish ... Cwt.	1,115,669	11,642,605	1,025,326	12,151,192
Furs ... $		8,499,393		8,893,434
Meats ... Cwt.	470,330	8,477,925	348,568	7,336,034
Cheese ... Cwt.	472,599	10,280,565	370,207	7,237,459
Planks and boards ... Mft.	770,812	21,142,356	778,178	21,983,126
Wood pulp ... Cwt.	6,924,211	18,277,458	6,991,099	18,011,569
Newsprint ... Cwt.	17,102,597	54,980,631	20,278,964	59,872,420
Automobiles and parts ... $		14,827,333		18,110,616
Copper, unmanufactured ... Cwt.	734,535	9,009,650	900,351	14,449,073
Nickel, unmanufactured ... Cwt.	424,067	9,242,593	438,651	10,303,470
Imports entered for Consumption—Free goods		179,501,412		189,948,529
Imports entered for Consumption—Dutiable goods		340,854,064		371,074,655
Total imports entered for Consumption		520,355,476		561,023,184

GOING UP IN SMOKE

CIGARETTES continue to go up in smoke. The popularity of this form of the fragrant weed is evidenced by the latest figures from the Excise division, which show that in July last 552,649,080 cigarettes were entered for consumption, the Excise duty collected being $3,316,763. In July, 1928, cigarettes entered for consumption numbered 459,286,880, and Excise duty was $2,756,474.

In addition there are the consumers who prefer to "roll their own" and whose activities are not included in the above mentioned figures.

Printed by F. A. ACLAND, King's Printer, Ottawa, Canada

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N Vol.1-2 (Oct.1927-Sept.1929)

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